IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON

TUESDAY, THE 31ST DAY OF MARCH 2015/10TH CHAITHRA, 1937

WP(C).No. 10426 of 2015 (C)
--------------------------------------

PETITIONER(S):
---------------------

DR.V.K.HARINDRA BABU, AGED 65 YEARS,
S/O. V.KUNHAPPU, HARISREE, KALPETTA NORTH P.O.,
VYTHIRI TALUK, WAYNAD DISTRICT, PIN-673 121.

BY ADVS.SRI.P.B.KRISHNAN
SRI.P.M.NEELAKANDAN
SRI.P.B.SUBRAMANYAN
SRI.SABU GEORGE

RESPONDENT(S):
------------------------

1. STATE OF KERALA,
   REPRESENTED BY ITS SECRETARY, REVENUE DEPARTMENT,
   SECRETARIAT, THIRUVANANTHAPURAM, PIN-695 001.

2. THE SECRETARY, KEALA LAND BOARD,
   THIRUVANANTHAPURAM - 695 001.

3. THE COMMISSIONER OF LAND REVENUE,
   PUBLIC OFFICE BUILDING,
   THIRUVANANTHAPURAM, PIN-695 033.

4. THE DISTRICT COLLECTOR WAYANAD,
   COLLECTORATE, KALPETTA NORTH PO, WAYANAD,
   PIN-673 122.

5. THE SUB COLLECTOR,
   WAYANAD AND CHAIRMAN, VYTHIRI TALUK LAND BOARD,
   MANATHAVADY PO, WAYANAD PIN-670 645.

6. THE VILLAGE OFFICER,
   KANIYAMPATTA VILLAGE, KALPETTA P.O., VYTHIRI,
   WAYANAD, PIN - 673 121.

7. M/S. L.R. RANGAIER SONS PVT. LTD., KANIYAMPATTA VILLAGE,
   KALPETTA P.O., VYTHIRI,WAYANAD PIN-673 121,
   REPRESENTED BY ITS MANAGING DIRECTOR.

R1 TO R6 BY GOVERNMENT PLEADER SRI.K.C.VINCENT

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
31-03-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

msv/

**WP(C).No. 10426 of 2015 (C)**
**----------------------------------------**

**APPENDIX**

**PETITIONER(S)' EXHIBITS**
**-------------------------------------**

**EXHIBIT P1: TRUE COPY OF THE SALE DEED REGISTERED AS DOCUMENT NO.1866 OF 2008 ON THE FILE OF THE PANAMARAM SRO.**

**EXHIBIT P2: TRUE COPY OF THE BASIC TAX RECEIPT DATED 18.6.2014.**

**EXHIBIT P3: TRUE COPY OF THE PETITION DATED 17.12.2014 FILE BEFORE RESPONDENT NO.5.**

**EXHIBIT P4: TRUE COPY OF THE JUDGMENT DATED 23.10.2014 IN WPC NO.22798 OF 2014.**

**RESPONDENT(S)' EXHIBITS:**
**-----------------------------------------**

**NIL**

**//TRUE COPY//**

**P.S.TO JUDGE**

Msv/

**P.R. RAMACHANDRA MENON, J.**

=========================

W.P.(C). No. 10426 of 2015

-------------------------------------------

Dated this the 31st day of March, 2015

**JUDGMENT**

The petitioner has approached this Court with the following prayers:

> "1. Issue a writ of mandamus or any other order or direction in the nature thereof directing respondent No.6 to delete the endorsement "Provisional acceptance of basic tax subject to further enquiry or result of Court cases from Ext.P2.
>
> 2. Issue a writ of mandamus or any other order or direction in the nature thereof directing respondent Nos.4 to 6 not to make any endorsement as "Provisional acceptance of basic tax subject to further enquiry or result of Court cases" in future while giving the receipt for the remittance of basic tax.
>
> 3. Issue a writ of mandamus or any other order or direction in the nature thereof directing respondent No.5 to consider and pass orders on Ext.P3 in the light of Ext.P5 within a specified time frame."

The learned counsel for the petitioner places reliance on Ext.P4 judgment dated 23.10.2014 in W.P.(C). No. 22798 of 2014 and seeks to extend similar benefit to the petitioner as well.

2. Heard the learned Government Pleader as well.

3. The operative portion of the above judgment, as it contained in paragraphs 3 and 4, reads as follows:

> "3. The right of authorities to proceed against the property which was exempted from ceiling on account of the nature of the changes of the character of the property

> as plantation is not foreclosed. However, that does not enable revenue officials to superscribe the basic tax saying that basic tax is being accepted subject to result of Court cases. Petitioner submits that this property is still continued to be remained as plantation and therefore, no proceedings can be initiated against the petitioner for resuming the land by the Government for restoration to include the land in ceiling limit of a declarant. Petitioner also submits that this property is within his ceiling limit.
>
> 4. Considering the facts and circumstances of the case, there shall be direction to the 4th respondent not to make any endorsement in the basic tax receipt issued to the petitioner stating that this is issued provisionally subject to Court cases."

This Court finds that the petitioner is also entitled to have similar benefit. In the said circumstance, there will be a direction to the respondents to accept the basic tax as and when tendered and not to make any endorsement in the basic tax receipt issued to the petitioner stating that it is issued provisionally subject to Court cases. The petitioner shall produce a copy of the judgment along with a copy of the writ petition before the concerned respondent for further steps.

The writ petition is disposed of.

**P.R. RAMACHANDRA MENON,**
**JUDGE.**

kp/-