

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

FRIDAY, THE 29TH DAY OF MAY 2015/8TH JYAISHTA, 1937

WP(C).No. 11350 of 2015 (P)

PETITIONER(S):

**1. SUJA GEORGE, W/O.LATE P.K. GEORGE,
AGED 44 YEARS, PULIMOOTIL HOUSE,
CHANTHAKADAVU, NEAR KERALA KOUMUDI, KOTTAYAM.**

**2. JOMIS JOY, S/O.LATE JOY,
AGED 30 YEARS, THOOMULLIL HOUSE,
NJARAKKADU, KADAVOOR, KOTHAMANGALAM.**

BY ADV. SRI.JAMES ABRAHAM (VILAYAKATTU)

RESPONDENT(S):

**THE TAHSILDAR, MUVATTUPUZHA TALUK,
MINI CIVIL STATION, MUVATTUPUZHA-686 669.**

BY GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 29-05-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT P1 : A TRUE COPY OF THE SALE DEED NO.2490/2010 DATED 14.06.2010 IN FAVOUR OF THE 1ST PETITIONER.
- EXT P2: A TRUE COPY OF THE AGREEMENT DATED 10/09/2007.
- EXT P3 : A TRUE COPY OF THE SALE NO.6165/2006 DATED 17.11.2006 IN FAVOUR OF THE 2ND PETITIONER.
- EXT P4 : A TRUE COPY OF THE JUDGMENT DATED 28.11.2014 IN WP(C).NO.6644/2009.
- EXT P5 : A TRUE COPY OF THE HEARING NOTICE DATED 12.01.2015 ISSUED BY THE RESPONDENT.
- EXT P6 : A TRUE COPY OF THE REPRESENTATION DATED 17.03.2015 SUBMITTED BY THE 1ST PETITIONER.
- EXT P7 : A TRUE COPY OF THE DEMAND NOTICE DATED 17.03.2015 ISSUED BY THE RESPONDENT.
- EXT.P8 : A TRUE COPY OF THE ORDER DATED 17/03/2015 PASSED BY THE RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

PA. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.11350 of 2015

Dated this the 29th day of May, 2015

J U D G M E N T

The petitioners impugn Ext.P8 order passed by the Tahsildar pursuant to the direction of this Court in Ext.P4 judgment. The issue pertains to the assessment of building constructed by 11 persons. The petitioners would submit that the building has to be assessed separately as the petitioners satisfy definition of Building as per Section 2(e) of Building Tax Act. Explanation 2 provides as follows :

“Where a building consists of different apartments or flats owned by different persons and the cost of construction of the building was met by all such persons jointly, each such apartment or flat shall be deemed to be a separate building”

2. Therefore the question has to be considered by the Tahsildar is whether cost of the building was met by all such persons jointly or not. If the petitioners alone have objections and no other persons have raised any objection in the matter, the petitioners' case has to be considered in terms of the explanation.

3. Therefore Ext.P8 is set aside to the extent it applicable to the petitioners alone. The respondent is directed to consider petitioners' case, after giving notice to them, within a period of two months from the date of receipt of a copy of this judgment.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.