IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 25TH DAY OF MAY 2015/4TH JYAISHTA, 1937

WP(C).No. 12372 of 2015 (V)

PETITIONER :

RAJAN, AGED 61 YEARS,S/O. MANICKAN MUDALI,
RUGMA BHAVAN, ALAPARAMBU THERUVU,
KANNIYAMPURAM, OTTAPALAM -679 104.

BY ADV. SRI.R.SREEHARI

RESPONDENT(S):
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1. **TAHSILDAR, TALUK OFFICE,**
   OTTAPALAM-679 101.

2. **VILLAGE OFFICER,**
   OTTAPALAM I VILLAGE, OTTAPALAM-679 101.

BY SR GOVERNMENT PLEADER SMT. SOBHA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 12372 of 2015 (V)

APPENDIX

PETITIONER(S)' EXHIBITS

EXT.P1. **PHOTO OPY OF DOCUMENT NO. 132/1990 OF SRO OTTAPALAM.**

EXT.P2. **PHOTO COPY OF BASIC TAX RECEIPT DATED 23-5-2012 ISSUED BVY THE 2ND RESPONDENT.**

EXT.P3. **PHOTO COPY OF RECEIPT DATED 23-03-2013 EVIDENCING PAYMENT OF LUXURY TAX.**

EXT.P4. **PHOTO COPY OF BUILDING/PROPERTY TAX RECEIPT DATED 22-06-2012 ISSUED BY OTTAPALAM MUNICIPALITY.**

EXT.P5. **PHOTOCOPY OF OF RELEASE DEED NO.5745/2012 OF SRO OTTAPALAM.**

EXT.P6. **PHOTO COPY OF BASIC TAX RECEIPT DATED 10-12-2013 ISSUED BVY THE 2ND RESPONDENT.**

EXT.P7. **PHOTO COPY OF PROPERTY TAX RECEIPT DATED 31-12-2013 OF OTTAPALAM MUNICIPALITY.**

EXT.P8. **PHOTO COPY OF PETITION DT. 17.02.2014 FILED BEFORE THE 1ST RESPONDENT.**

RESPONDENT(S)' EXHIBITS: **NIL**
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/TRUE COPY/

P.A.TO JUDGE

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A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.12372 of 2015

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Dated this the 25th day of May, 2015

JUDGMENT

The petitioner's building was originally assessed for luxury tax. It is submitted that the building owned by the petitioner has been detached from the originally assessed plinth area and the present plinth area owned by the petitioner would be less than the plinth area to be reckoned for the luxury tax. The petitioner also submitted that the building has been separated legally and both buildings have been separately assessed by the local authorities. The petitioner submits that if the present plinth area of his building is reckoned by a local inspection by the respondents, the building has to be excluded from the purview of the luxury tax in terms of the Kerala Building Tax Act.

The petitioner has already approached the first respondent by Ext.P8. In the light of the facts and circumstances, there shall be a direction to the first respondent to consider Ext.P8 within a period of two months. If it is found that the petitioner is not liable to pay the building tax based on the reassessed plinth area, necessarily, all demands, hereafter, shall be dropped. Any future demand shall be made only after taking a decision pursuant to Ext.P8.

The writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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