

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE A.V.RAMAKRISHNA PILLAI

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

WP(C).No.12819 of 2015 (B)

PETITIONER:

**SHEELA JOSEPH @ THRESIAMMA,AGED 68 YEARS,
W/O.JOSEPH VILANGADAN,VILANGATTIL HOUSE,
MAMMANGALAM,COCHIN-25.**

**BY ADVS.SRI.P.S.SUJETH
SRI.NIXON PAUL**

RESPONDENT'S:

- 1. THE SECRETARY,CORPORATION OF COCHIN,
ERNAKULAM-682014.**
- 2. REVENUE OFFICER,CORPORATION OF COCHIN,
EDAPALLY ZONE,ERNAKULAM-682031.**
- 3. THE TAX APPEAL STANDING COMMITTEE,
CORPORATION OF COCHIN,ERNAKULAM-682031.**
- 4. CORPORATION OF COCHIN,REP. BY SECRETARY,
ERNAKULAM-682014.**

**BY SRI.P.K.SOYUZ,SC,COCHIN CORPORATION
SRI.PRAVEEN K. JOY,S.C.**

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

pk

WP(C).No.12819 of 2015 (B)

APPENDIX

PETITIONER'S EXHIBITS:

EXT P1:THE COPY OF TAX RECEIPT DATED 16-9-2011.

**EXT P2:THE TRUE PHOTOCOPY OF THE NOTICE DATED 20-1-2015 OF THE 2ND
RESPONDENT.**

EXT P3:THE TRUE PHOTOCOPY OF THE RECEIPT DATED 28-2-2015.

EXT P4:THE TRUE PHOTOCOPY OF THE RECEIPT DATED 28-2-2015.

**EXT P5:THE TRUE PHOTOCOPY OF THE APPEAL BEFORE THE 3RD
RESPONDENT.**

**EXT P6:THE TRUE PHOTOCOPY OF THE ORDER DATED 17-4-2015 OF THE 1ST
RESPONDENT.**

RESPONDENT'S EXHIBITS:

NIL

//TRUE COPY//

P.S. TO JUDGE

pk

A.V. RAMAKRISHNA PILLAI, J.

W.P.(C) No. 12819 of 2015

Dated this the 25th day of May, 2015

J U D G M E N T

The petitioner, who is the owner of a building within the local limits of the respondent corporation, is aggrieved by the enhancement of building tax, which, according to him, is without hearing her.

2. The petitioner alleges that previously, the building was numbered as 35/334 and tax was remitted during 2011. The yearly tax was ₹27,638/-. When the petitioner needed to get separate electric connection in the said building, she requested for separate door numbers. Accordingly, Door Nos.35/334A & 35/334B were allotted and electric connection was obtained to each floor. The grievance of the petitioner is that subsequent to the same, yearly tax has been enhanced to ₹1,26,370/-. According to the petitioner, she was not heard and no formal order was passed. An application

..2..

was given for reduction and the respondent corporation issued Ext.P2 notice. Thereafter, the petitioner filed Ext.P5 appeal and the amount demanded has been remitted for filing the appeal. The hearing was conducted on 26.03.2015 and Ext.P6 order was issued on 17.04.2015. The petitioner points out that Ext.P6 order is a non speaking order.

3. I have heard the learned counsel for the petitioner and the learned Standing Counsel for the respondent corporation.

4. The learned counsel for the petitioner, inviting my attention to Ext.P6 order, submits that Ext.P6 warrants interference as the same is a non speaking order.

5. On a perusal of Ext.P6, it can be seen that the order was passed in a stereo type form without showing any reason for the demand. Therefore, I see valid force in the submission made by the learned counsel for the petitioner that the appeal requires a reconsideration.

..3..

In the result, the writ petition is allowed. Ext.P6 is quashed. The matter is remitted back to the respondent corporation for reconsidering the issue after affording the petitioner an opportunity of being heard within a period of one month from the date of receipt of a copy of this judgment.

To facilitate an early action, it shall be open to the petitioner to produce a copy of this judgment along with a copy of this writ petition before the respondent corporation at the earliest.

Sd/-
A.V. RAMAKRISHNA PILLAI
JUDGE

bka/-