

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

WEDNESDAY, THE 27TH DAY OF MAY 2015/6TH JYAISHTA, 1937

W.P.(C).No.14563 of 2015 (U)

PETITIONER(S):-

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MARY VINCY JOSE, AGED 53 YEARS, W/O.JOSE EAPEN,  
MANIMANGALAM 33/3401 C, THYKAVU,  
VENNALA P.O.

BY ADV. SRI.SAIGI JACOB PALATTY.

RESPONDENT(S):-

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1. THE VILLAGE OFFICER, KAKKANAD - 682 021.

2. THE REVENUE DIVISIONAL OFFICER,  
FORT COCHIN - 682 001.

3. TAHASILDAR,  
KANAYANNOOR TALUK, ERNAKULAM - 682 011.

R1 to R3 BY GOVERNMENT PLEADER SMT.C.K.SHERIN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
27-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No.14563 of 2015 (U)

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## **APPENDIX**

PETITIONER(S)' EXHIBITS:-

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EXT.P1: TRUE PHOTOCOPY OF THE SALE DEED NO.2342/2005 IN FAVOUR  
OF THE PETITIONER.

EXT.P2: TRUE PHOTOCOPY OF THE SALE DEED NO.2343/2005 IN FAVOUR  
OF THE PETITIONER.

EXT.P3: TRUE PHOTOCOPY OF THE LAND TAX RECEIPT.

EXT.P4: TRUE PHOTOCOPY OF THE SANCTION LETTER DATED 16/12/2014  
FOR ENERGISATION OF THE PETITIONER'S PREMISES.

RESPONDENT(S)' EXHIBITS:-

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NIL.

Vku/-

[ true copy ]

K. Vinod Chandran, J

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W.P.(C).No.14563 of 2015-U  
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Dated this the 27<sup>th</sup> day of May, 2015

**JUDGMENT**

The petitioner, admittedly, is the person in ownership and possession of an extent of 9.51 ares of property in Survey No.322/2 of Kakkanad Village in Kanayannoor Taluk, which the petitioner has obtained by virtue of sale deeds, evidenced by Exhibits P1 and P2. The necessary transfer of registry has also been made in the name of the petitioner and the petitioner was also paying tax with respect to the property as per Exhibit P3. However, now the respondents are refusing to accept the land tax on the ground that an attachment order is pending against the property in O.S.No.253 of 2014 on the file of the Munsiff Court, Ernakulam.

2. Even if there is an attachment in a suit, that does not interdict the owner of the property from paying land tax, as has been held by this Court in ***Kumari Varma v. State of Kerala [2009 (4) KHC 487]***. In such circumstance, the petitioner shall be permitted to pay tax for the property, which even as per the records stands in the name of the petitioner.

Writ petition allowed.

**Sd/-**

K.Vinod Chandran  
Judge.

vku/-

[ true copy ]