IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

TUESDAY, THE 19TH DAY OF MAY 2015/29TH VAISAKHA, 1937

WP(C).No. 14697 of 2015 (J)

PETITIONER :

SABITHA, AGED 35 YEARS
D/O.BALACHANDRAN, NAVUKKODE, THATHAMANGALAM
CHITTUR TALUK, PALAKKAD DISTRICT.

BY ADVS.SRI.G.HARIHARAN
SRI.PRAVEEN.H.

RESPONDENTS :
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1. THE TAHSILDAR, CHITTUR,
PALAKKAD DISTRICT, PIN-678 101.

2. THE VILLAGE OFFICER,
THATHAMANGALAM, CHITTUR TALUK
PALAKKAD DISTRICT-678 103.

R BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 14697 of 2015 (J)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : TRUE COPY OF THE ASSESSMENT ORDER DATED 12-3-2015 ISSUED BY THE 1ST RESPONDENT.

P2 : TRUE COPY OF THE OBJECTION DATED 26-3-2015 SENT BY THE PETITIONER BEFORE THE 1ST RESPONDENT.

P3 : TRUE COPY OF THE RECEIPT NO.7216759 DATED 26-3-2015 ISSUED BY THE VILLAGE OFFICER EVIDENCING RECEIPT OF RS. 55,800/- BEING THE 1ST INSTALMENT TAX DEMANDED FROM THE PETITIONER.

P4 : TRUE COPY OF THE JUDGMENT MADE IN WA.NO.1256/2012 DATED 19-7-2012

RESPONDENT(S)' EXHIBITS : NIL

/TRUE COPY/

P.A TO JUDGE

AV

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.14697 of 2015

Dated this the 19th day of May, 2015

J U D G M E N T

The challenge in the writ petition is against Ext.P1 order of assessment under the Kerala Building Tax Act. Although the petitioner has raised various contentions challenging the said assessment order in the writ petition, I find that the petitioner has an effective alternative remedy by way of appeal before the Revenue Divisional Officer against Ext.P1 assessment order. I also take note of the fact that, the petitioner has already paid one installment of the tax amount assesed on her by Ext.P1 order.

2. Under these circumstances, I dispose this writ petition relegating the petitioner to the alternate remedy against Ext.P1 assessment order within a period of two weeks from today. If the petitioner files a duly constituted appeal within the time granted above, then the appellate authority namely, the Revenue Divisional Officer, shall consider the appeal on merits and pass orders on the same by treating it as a valid appeal in terms of the Kerala Building Tax Act.

3. The appellate authority shall also issue notice to the petitioner informing him of the date of hearing of the appeal so as to enable the petitioner to be represented at the hearing before the appellate authority. The appellate authority shall pass final orders in the appeal within a period of three months from the date of

receipt of a copy of this judgment. Recovery steps, if any, for recovery of the balance amounts confirmed against the petitioner as per Ext.P1 order shall be kept in abeyance till such time as orders are passed by the appellate authority as directed and communicated to the petitioner.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

AV