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. 14874 of 2015 (H)

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PETITIONER :

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SHRI.M.C.PHILIP, AGED 78 YEARS,
S/O.LATE M.K.CHACKO, # 801, AKARIA ARCADE,
CHITTOOR ROAD, NEAR AYYAPPANKAVU, KOCHI - 682 018.

BY ADVS.SRI.JOY THATTIL ITTOOP
SRI.A.G.ADITYA SHENOY

RESPONDENTS :

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1. THE TAHSILDAR
KANNAYANUR TALUK, ERNAKULAM DSTRICT, ERNAKULAM.

2. STATE OF KERALA
REPRESENTED BY ITS CHIEF SECRETARY,
REVENUE DEPARTMENT SECRETARIAT, TRIVANDRUM.

R1 & R2 BY GOVERNMENT PLEADER SMT. M.T. SHEEBA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 29-05-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

**WP(C).No. 14874 of 2015 (H)**
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**
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**P1 :** **COPY OF THE SALE DEED BEARING NO.1025/2000 OF ERNAKULAM SUB REGISTRY DTD.14.6.2000.**

**P2 :** **COPY OF THE OWNERSHIP CERTIFICATE.**

**P3 :** **COPY OF THE RECEIPT BEING NO.20127 DTD.12.1.2001.**

**P4 :** **COPY OF THE RECEIPT DTD.20.2.2015 BEARING NOS.36653 ISSUED BY THE THRIKKAKARA MUNICIPALITY.**

**P4(A):** **COPY OF THE RECEIPT DTD.20.2.2015 BEARING NOS.36654 ISSUED BY THE THRIKKAKKARA MUNICIPALITY.**

**P4(B):** **COPY OF THE RECEIPT DTD.20.2.2015 BEARING NOS.36655 ISSUED BY THE THRIKKAKKARA MUNICIPALITY.**

**P4(C):** **COPY OF THE RECEIPT DTD.20.2.2015 BEARING NOS.36656 ISSUED BY THE THRIKKAKKARA MUNICIPALITY.**

**P5 :** **COPY OF THE ORDER OF ASSESSMENT DTD.28.4.2015 ISSUED IN THE KERALA BUILDING ACT 1975.**

**P6 :** **NOTICE OF DEMAND DTD.28.4.2015 ISSUED BY THE 1ST RESPONDENT.**

**RESPONDENT(S)' EXHIBITS : NIL.**

**//TRUE COPY//**

**P.A. TO JUDGE**

**bp**

# A.MUHAMED MUSTAQUE, J.

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W.P.(C) No.14874 of 2015

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Dated this the 29th day of May, 2015

## JUDGMENT

The petitioner impugns Ext.P5 assessment order. In Ext.P5 assessment order, building tax has been assessed at Rs.3,34,800/-. The petitioner submits that this was issued without affording an opportunity of hearing.

It is seen that Ext.P5 assessment order is in printed format. The assessing authority have to pass a reasoned order. The order has to be passed after issuing notice and hearing the petitioner. In that view of the matter, the impugned order is set aside. The petitioner shall appear before the first respondent on 23.6.2015. Thereupon, after considering the petitioner's objection and relevant records, a fresh assessment order shall be passed within a further period of two months. In view of the above, revenue recovery proceedings initiated against the petitioner shall also be set aside.

Sd/-

**A.MUHAMED MUSTAQUE, JUDGE**

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