IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 10TH DAY OF JUNE 2015/20TH JYAISHTA, 1937

WP(C).No. 17047 of 2015 (E)

PETITIONER(S) :

SANTHI NILAYAM HOSTEL,
SANTHI NILAYAM CONVENT, PILATHARA, KANNUR DISTRICT,
REPRESENTED BY ITS (MANAGER) SUPERIOR SR.GUILBERT.

BY ADV. SRI.MATHEW GEORGE VADAKKEL

RESPONDENT(S) :

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1. **THE STATE OF KERALA,**
   REPRESENTED BY THE SECRETARY TO GOVERNMENT,
   REVENUE DEPARTMENT, SECRETARIAT,
   THIRUVANANTHAPURAM-695 001.

2. **THE TAHSILDAR,**
   ASSESSING AUTHORITY, KANNUR TALUK-670 501.

BY GOVERNMENT PLEADER SMT.SHOBA ANNAMMA EAPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10-06-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Msd

WP(C).No. 17047 of 2015 (E)

APPENDIX

PETITIONER(S)' EXHIBITS

P1 : **TRUE COPY OF THE NOTICE DATED 18-02-2015 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.**

P2 : **TRUE COPY OF THE WRITTEN REPLY DATED 04-03-2015 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.**

P3 : **TRUE COPY OF THE ORDER OF ASSESSMENT CUM DEMAND NOTICE DATED 25-03-2015 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.**

P4 : **TRUE COPY OF THE JUDGMENT DATED 21-11-2003 IN W.P.(C)NO.36806 OF 2003 OF THE HON'BLE HIGH COURT OF KERALA.**

P5 : **TRUE COPY OF THE JUDGMENT DATED 02-07-2012 IN W.P(C)NO.6683 OF 2012 OF THE HON'BLE HIGH COURT OF KERALA.**

P6 : **TRUE COPY OF THE JUDGMENT DATED 12-04-2002 IN W.A.NO.883/2002 OF THE HON'BLE HIGH COURT OF KERALA.**

RESPONDENT(S)' EXHIBITS

NIL

//TRUE COPY//

P.A.TO JUDGE

Msd

A.MUHAMED MUSTAQUE, J.

W.P.(C).No.17047 of 2015

Dated this the 10th day of June, 2015

J U D G M E N T

The petitioner impugns Ext.P1 notice and Ext.P3 assessment order issued by the 2nd respondent under the Kerala Building Tax Act.

2. The petitioner's case is that, the assessment has been made in respect of the Hostel building which was constructed and run by the nuns of Santhi Nilayam Convent, Pilathara, Kannur. It is submitted that, the petitioner is entitled for exemption from Building Tax in terms of Section 3(1)(b) of the Building Tax Act. It appears that, the petitioner's objection has been overruled and the authority assessed the Building Tax .

3. If there is any question regarding the exemption, necessarily that has to be decided by the Government in terms of Section 3(2) of the Building Tax Act.

4. In that view of the matter, the petitioner shall approach the Government within a period of two weeks from the date of receipt of a copy of this judgment with an application for exemption. Thereafter, the Government shall consider the application for exemption in terms of Section 3(2) within a period of further three months. Till a final decision is taken as directed above, all coercive

steps based on or pursuant to assessment shall be kept in abeyance.

This writ petition is disposed of as above.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE.

AV