**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT:**

**THE HONOURABLE MR.JUSTICE P.R.RAMACHANDRA MENON**

**FRIDAY, THE 20TH DAY OF FEBRUARY 2015/1ST PHALGUNA, 1936**

**WP(C).No. 20844 of 2013 (E)**
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**PETITIONER:**
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**SMT.C.ROHINI,**
**D/O.LATE CHERUVALATH JANAKI,**
**AGED 83 YEARS, NO OCCUPATION,**
**SREEVALSAM, PINARAYIL AMSOM,**
**PADANNAKKARA DESOM, P.O PINARAYI,**
**THALASSERY - 670 105.**

**BY ADV. SRI.T.P.PANKAJAKSHAN**

**RESPONDENT(S):**
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1. **VILLAGE OFFICER,**
   **PINARAYI VILLAGE, P.O PINARAYI,**
   **THALASSERY - 670 741.**

2. **DISTRICT COLLECTOR,**
   **CIVIL STATION, KANNUR DISTRICT - 670 001.**

**BY GOVERNMENT PLEADER SRI.MUHAMMED SHAFI.M**

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20-02-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**mbr/**

**WP(C).No. 20844 of 2013 (E)**
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## APPENDIX

**PETITIONER(S)' EXHIBITS:**
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|---|---|
| **EXT.P1 :** | **TRUE COPY OF THE PURCHASE CERTIFICATE NO 7698/1976 ISSUED TO LATE JANAKI DATED 16.8.76.** |
| **EXT.P2 :** | **TRUE COPY OF THE LAND TAX RECEIPT ISSUED BY PINARAYI VILLAGE OFFICER DATED 16.3.85.** |
| **EXT.P3 :** | **TRUE COPY OF THE REGISTERED PARTITION DEED NO 1481 OF 1985 DATED 20.9.85.** |
| **EXT.P4 :** | **TRUE COPY OF THE LAND TAX RECEIPT ISSUED BY PINARAYI VILLAGE DATED 22.11.85.** |
| **EXT.P5 :** | **TRUE COPY OF THE WRITTEN REQUEST/REPESENTATION ADDRESSED TO THE TAHSILDAR DATED 12.10.09.** |
| **EXT.P6 :** | **TRUE COPY OF THE PROCEEDINGS OF THE TALUK LAND BOARD, MANANTHAVADY IN TLB NO 1083/1973 DATED 18-05-2002.** |
| **EXT.P7 :** | **TRUE COPY OF THE RE-OPENED ORDER IN TLB NO 1083/73 DATED 23-09-2008.** |

**RESPONDENT(S)' EXHIBITS: - NIL**
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**/TRUE COPY/**

**P.S. TO JUDGE**

**mbr/**

**P.R. RAMACHANDRA MENON J.**

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W.P.(C) No. 20844 of 2013

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Dated, this the 20th day of February, 2015

## JUDGMENT

The grievance of the petitioner is with regard to the refusal on the part of the Revenue Authorities in accepting land tax in respect of the property owned, possessed and enjoyed by the petitioner.

2. The case of the petitioner is that the property covered by Ext. P1 was being enjoyed by the predecessor in interest with absolute ownership, exclusive possession and clear and marketable title and they are being satisfied tax. Subsequently, the property was partitioned in the year 1985, vide Ext. P3. It is stated that tax was being paid by the petitioner as well till 2009. Thereafter the tax tendered by the petitioner was refused to be accepted by the first respondent, wrongly alleging that the property stands involved in a ceiling case. It is the case of the petitioner that the property is not involved in any ceiling case and reliance is sought to be placed on Ext. P6 and P7 proceedings of the Taluk Land Board.

3. The writ petition was admitted as early as on 25.11.2013. Though several adjournments were given thereafter, no counter affidavit has been filed so far.

4. Heard the learned Government Pleader as well.

5. After hearing both the sides, this Court finds that no reasonable explanation is forthcoming for refusing to accept tax in respect of the property concerned. In the said circumstances, there will be a direction to the first respondent to receive land tax in respect of the property as aforesaid, as and when the same is tendered. It is made clear that if any proceedings are liable to be proceeded against the petitioner, with reference to the alleged ceiling case or such other adverse circumstances, it will be open for the concerned respondents to proceed with such steps with notice to the petitioner strictly in accordance with the relevant provisions of law.

Petitioner shall produce a copy of this judgment along with copy of the writ petition before the first respondent for further steps.

The Writ Petition stands disposed of.

Sd/-

**P. R. RAMACHANDRA MENON,**
**(JUDGE)**

kmd