IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 1ST DAY OF JULY 2015/10TH ASHADHA, 1937

WP(C).No. 19159 of 2015 (T)

PETITIONER :

K.T.VINOD KUMAR, AGED 45 YEARS,
S/O.KUMARAN MASTER, DEVANANDANAM, PORURWAYANAD(PO)
MANANTHAVADY, WAYANAD DISTRICT-670 644.

BY ADV. SRI.JOBI JOSE KONDODY

RESPONDENTS :
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1. THE SUB COLLECTOR
MANANTHAVADY, OFFICE OF THE SUB COLLECTOR,
MANANTHAVADY(PO), WAYANAD DISTRICT-670 645.

2. THE TAHSILDAR
TALUK OFFICE, MANANTHAVADY, WAYANAD DISTRICT-670 645.

R1 & R2 BY GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

bp

WP(C).No. 19159 of 2015 (T)

APPENDIX

PETITIONER(S)' EXHIBITS

P1: **A TRUE COPY OF THE BUILDING PERMIT ISSUED BY THAVINJAL GRAMA PANCHAYAT DATED 01.02.2008.**

P2: **A TRUE COPY OF THE SPECIFICATION REPORT SUBMITTED BY THE LICENSE SUPERVISOR BEFORE THE THAVINJAL GRAMA PANCHAYAT IN ORDER TO OBTAIN EXHIBIT P1 BUILDING PERMIT.**

P3: **A TRUE COPY OF THE ORDER OF ASSESSMENT ISSUED BY THE SECOND RESPONDENT DATED 09.09.2010 FIXING THE PLINTH AREA OF THE PETITIONER'S RESIDENTIAL BUILDING AS 283.51 SQ. METER.**

P4: **A TRUE COPY OF THE PROCEEDINGS OF THE SECOND RESPONDENT DATED 09.09.2010 IMPOSING LUXURY TAX ON THE PETITIONER FOR HIS RESIDENTIAL BUILDING UNDER SECTION 5(A) OF THE KERALA BUILDING TAX ACT, 1975.**

P5: **A TRUE COPY OF THE PROCEEDINGS OF THE FIRST RESPONDENT DATED 06.03.2015 SIGNED BY THE SENIOR SUPERINTENDENT.**

P6: **A TRUE COPY OF THE PROCEEDINGS OF THE R2 DATED 13.03.2015.**

P7: **A TRUE COPY OF THE APPEAL MEMORANDUM DATED 29.04.2015 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.**

P8: **A TRUE COPY OF THE PROCEEDINGS OF THE FIRST RESPONDENT DATED 14.05.2015 ISSUED BY THE SENIOR SUPERINTENDENT FOR THE SUB COLLECTOR, MANANTHAVADY TO THE PETITIONER.**

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A.TO JUDGE

bp

A.MUHAMED MUSTAQUE, J.

W.P.(C) No.19159 of 2015

Dated this the 1st day of July, 2015

J U D G M E N T

The petitioner impugns Ext.P8 order passed by the Sub Collector, Mananthavady under the Building Tax Act, 1975.

2. The petitioner earlier approached the Sub Collector impugning the assessment order. The Sub Collector remanded back the matter to the Thahsildar as per Ext.P5. Thereafter, the Thahsildar passed Ext.P6 order. The petitioner preferred Ext.P7 appeal before the Sub Collector and the same was rejected by Ext.P8 stating that, the petitioner has no right to file an appeal as the petitioner's appeal has already been disposed of in an earlier occasion by setting aside the order.

3. It is to be noted that, the petitioner has preferred appeal not against the original assessment order, but on the consequential order passed on the remand order passed by the Sub Collector.

4. In that view of the matter, the appeal is maintainable. Accordingly, Ext.P8 is set aside. The appeal is restored on file and the same shall be disposed of in accordance with law after notice to the petitioner. The petitioner shall produce a copy of this judgement before the 1st respondent for compliance.

This writ petition is disposed of as above.

Sd/-
A.MUHAMED MUSTAQUE, JUDGE.

AV