

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 13TH DAY OF JULY 2015/22ND ASHADHA, 1937

WP(C).No. 20188 of 2015 (W)

PETITIONER :

**RAJEEV JOSEPH, AGED 41 YEARS,
NEELANKAVIL PARAYIL HOUSE, NAKSHATRA RESIDENCY,
KIZHAKKUMPATTUKARA, THRISSUR.**

**BY ADVS.SRI.DEEPU THANKAN
KUM.P.V.JAYALAKSHMY
SRI.THOMAS.C.KONDODY
SRI.K.C.SANTHOSH**

RESPONDENT :

**THAHASILDAR,
THRISSUR - 680001.**

BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

bp

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE CERTIFICATE ISSUED BY THE TRICHUR CORPORATION
DATED 4/12/2014.
- P2: TRUE COPY OF THE NOTICE ISSUED BY THE RESPONDENT DATED
25/8/2014.
- P3: TRUE COPY OF THE REPLY DATED 10/10/2014 SUBMITTED BY THE
PETITIONER.
- P4: TRUE COPY OF THE NOTICE DATED 23/10/2014.
- P5: TRUE COPY OF THE ORDER OF THE RESPONDENT ON 19/4/2015.

RESPONDENT(S)' EXHIBITS : NIL.

//TRUE COPY//

P.A. TO JUDGE

bp

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 20188 of 2015

Dated this the 13th day of July, 2015

J U D G M E N T

The petitioner has approached this Court challenging the Building Tax.

2. The case of the petitioner is that, the petitioner was never given an opportunity before issuance of demand and therefore the assessment itself is vitiated on account of non-observance of principles of natural justice.

3. As seen from the order itself, the impugned demand is issued without deciding upon petitioner's liability. The assessment order necessarily requires a judicial approach, as assessing authority is exercising a quasi judicial function.

4. In that view of the matter, following directions are issued:

- (i) The impugned order is set aside.
- (ii) The demand notice issued is treated as a provisional notice.
- (iii) Petitioner shall appear and raise objections before the Tahsildar on or before 03.08.2015.
- (iv) The entire exercise shall be completed within 2 months,

after adverting to the materials and after affording an opportunity of the petitioner, if necessary.

This writ petition is disposed of. The petitioner shall produce a copy of the judgment along with a copy of this writ petition before the Tahsildar.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.

Pn