

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

TUESDAY, THE 21ST DAY OF JULY 2015/30TH ASHADHA, 1937

WP(C).No. 21073 of 2015 (H)

PETITIONER:

**HASSAN, VELIYATHEL HOUSE,
KAVITHA, CHANTHAPPADE,
PONNANI P.O, MALAPPURAM - 679577.**

BY ADV. SRI.S.MOHAMMED AL RAFI

RESPONDENT(S):

- 1. THE DISTRICT COLLECTOR,
MALAPPURAM - 676 505.**
- 2. THE TAHSILDAR,
PONNANI, PONNANI NAGARAM P.O,
MALAPPURAM - 679 573.**
- 3. THE VILLAGE OFFICER,
EZHUVATHURUTHI VILLAGE, PONNANI,
MALAPPURAM - 679 577.**

BY SENIOR GOVT. PLEADER SRI.BIJU MEENATTOOR

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 21-07-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

mbr/

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APPENDIX

PETITIONER(S)' EXHIBITS:

- P1:- TRUE COPY OF THE TAX RECEIPT PAID ON 16/6/2009 BY THE PETITIONER.**
- P(A):- TRUE COPY OF THE TAX RECEIPT PAID ON 4/4/2011 BY THE PETITIONER.**
- P2:- TRUE COPY OF THE ORDER IN EP NO 145/2010 OF THE COURT OF MUNSIFF
MAGISTRATE PONNANI DATED 16.10.2012.**
- P3:- TRUE COPY OF THE REPRESENTATION DTD. 6/7/2015 SUBMITTED BY THE
PETITIONER BEFORE THE 3RD RESPONDENT.**

RESPONDENTS' EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

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K. VINOD CHANDRAN, J.

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Dated this the 21st day of July, 2015

J U D G M E N T

The petitioner is aggrieved with the fact the petitioner's land tax has not been accepted. The petitioner contends that the reason for non acceptance of the land tax is that, a suit was pending against the vendor of the petitioner. In fact in execution, the petitioner had obstructed the same and appeared before the Execution Court, which petition was finally dismissed as is evident from Ext.P2.

2. In any event, the pendency of the civil proceedings need not detain the revenue authorities from accepting the tax, since any liability on the land would go with the land. In such circumstance, if the aforesaid reason is the only ground for not having accepted the land tax, the land tax shall be accepted from

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the petitioner within a week from the date of receipt of the certified copy of this judgment or otherwise the reason for declining such remittance has to be conveyed to the petitioner in writing.

The writ petition is disposed of.

**Sd/-
K. VINOD CHANDRAN,
JUDGE**

SB

// true copy //

P.A to Judge.