IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 27TH DAY OF JULY 2015/5TH SRAVANA, 1937

WP(C).No. 25943 of 2010 (P)

PETITIONER(S):

RAMACHANDRAN S/O NANIKUTTY AMMA, AGED 60 YEARS, MANGHAT HOUSE, PARUTHIPRA, SHONANUR, OTTAPALAM, PALAKKAD.

BY ADVS.SRI.G.SREEKUMAR (CHELUR)
SRI.K.RAVI (PARIYARATH)

RESPONDENT(S):
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1. THE TAHSILDAR, OFFICE OF THE OTTAPALAM TALUK OFFICE, OTTAPALAM PIN-679 101.

2. THE VILLAGE OFFICER, ONGALOOR II, VILLAGE OFFICE, OTTAPALAM, PALAKKAD DISTRICT PIN-679 101

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

R BY ADV. GOVERNMENT PLEADER SRI.MANOJ.P.KUNJACHAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 27-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

AD

WP(C).No. 25943 of 2010 (P)

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: A TRUE COPY OF THE DOCUMENT NO.1013/01 DATED 06.08.01.

EXHIBIT P2: A TRUE COPY OF THE TAX RECEIPT DATED 02.05.2002.

EXHIBIT P3: A TRUE COPY OF THE REQUEST OF THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 03.12.07.

EXHIBIT P4: A TRUE COPY OF THE COMMUNICATION RECEIVED BY THE PETITIONER FROM THE 1ST RESPONDENT DATED 12.06.08.

RESPONDENT'S EXHIBITS

NIL

//TRUE COPY//

P.A. TO JUDGE

AD

K.VINOD CHANDRAN, J.

W.P(C) No.25943 of 2010

Dated this the 27th day of July, 2015

JUDGMENT

The petitioner seeks for acceptance of basic tax on the basis of Ext.P1 conveyance effected in favour of the petitioner. The interdiction in so far as the acceptance of tax was due to certain revenue recovery proceedings and attachment made on the said property. The conveyance is said to have been effected after the demand notice was served. If it is so then definitely the conveyance could set aside as provided under Section 44 of the Kerala Revenue Recovery Act, 1968. It need not interdict the revenue authorities from accepting tax, which does not confer any better title and since the attachment would go with the property and even the person who got conveyance would be liable to the extent of the interest in the property.

2. Herein, the petitioner would be liable to the extent of the property; conveyed, on which there was in existence on attachment.

3. The writ petition is disposed of directing the acceptance of tax but however on the above conditions. The attachment if any existing shall be specifically endorsed in the tax receipt issued to the petitioner.

The writ petition is disposed of.

Sd/-
K.VINOD CHANDRAN
JUDGE

AD