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

**PRESENT:**

**THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE**

**MONDAY, THE 3RD DAY OF AUGUST 2015/12TH SRAVANA, 1937**

**WP(C).No. 22927 of 2015 (M)**
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**PETITIONER :**
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**K.P.KURIAN, AGED 71 YEARS**
**NACHOLIL , KUMARANALLOOR P.O., KOTTAYAM 686016**

**BY ADV. SRI.MATHEW PHILIP EDAPPALLIL**

**RESPONDENTS :**
**-----------------------**

1. **STATE OF KERALA**
   **REPRESENTED BY SECRETARY TO GOVERNMENT,**
   **REVENUE DEPARTMENT, SECRETARIAT,**
   **THIRUVANANTHAPURAM - 695001**

2. **TAHSILDAR**
   **KOTTAYAM - 686001**

**BY SENIOR GOVERNMENT PLEADER SMT. SHOBA ANNAMMA EAPPEN**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**bp**

**WP(C).No. 22927 of 2015 (M)**
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**APPENDIX**

**PETITIONER(S)' EXHIBITS**
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**P1:-** **TRUE COPY OF THE BASIC TAX RECEIPT DTD 21/2/2015.**

**P2:-** **TRUE COPY OF THE APPROVED PLAN OF THE BUILDING OWNED BY PETITIONER.**

**P3:-** **TRUE COPY OF DEMAND NOTICE DTD 3/2005 OF THE N2D RESPONDENT.**

**P4:-** **TRUE COPY OF THE PROCEEDINGS DTD 21/2/2015 OF THE 2ND RESPONDENT INTIMATING THE ENHANCEMENT OF LUXURY TAX.**

**P5:-** **TRUE COPY OF THE RECEIPT DTD 21/2/2015 FOR PAYMENT OF LUXURY TAX.**

**P6:-** **TRUE COPY OF THE REPRESENTATION DTD 26/2/2015 ADDRESSED TO 2ND RESPONDENT.**

**P7:-** **TRUE COPY OF THE POSTAL ACKNOWLEDGMENT SHOWING RECEIPT OF EXT - P6**

**RESPONDENT(S)' EXHIBITS : NIL.**

**//TRUE COPY//**

**P.A. TO JUDGE**

**bp**

**A. MUHAMED MUSTAQUE, J.**
**-------------------------------------------**
**W.P(C). No. 22927 of 2015**
**------------------------------------------**
**Dated this the 3rd day of August, 2015**

## J U D G M E N T

Petitioner challenging levy of luxury tax under the Building Tax Act has approached this Court. Petitioner had approached the Tahsildar by Ext.P6 representation. Petitioner's case is that, the car porch has to be excluded from the plinth area. Petitioner confines his prayer for the future liability.

2. In that view of the matter, the Tahsildar is directed to consider Ext.P6 representation, based on the materials placed by the petitioner and also after conducting a site inspection. If it is found that, the petitioner's building is less than 278.7 $M^2$, the petitioner shall be exempted from luxury tax for the future period. Needful shall be done, within a period of 2 months from the date of receipt of a copy of this judgment.

This writ petition is disposed of.

Sd/-

**A. MUHAMED MUSTAQUE, JUDGE.**

Pn