

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. 23367 of 2015 (U)

PETITIONER:

**MATHEW STEPHEN, AGED 54 YEARS,
S/O.STEPHEN MATHEW, VATTACKATTU HOUSE,
L.P.S. JUNCTION, KUNINJI. P.O, PURAPUZHA,
THODUPUZHA-685 583.**

BY ADV. SRI.R.DIVAKARAN.

RESPONDENTS:

- 1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM-695 001.**
- 2. TAHSILDAR,
TALUK OFFICE, THODUPUZHA.**
- 3. REVENUE DIVISIONAL OFFICE,
CIVIL STATION, PAINAVU, IDUKKI.**
- 4. THE VILLAGE OFFICER,
PURAPUZHA VILLAGE, THODUPUZHA,
IDUKKI DISTRICT.**
- 5. THE DISTRICT COLLECTOR,
CIVIL STATION, PAINAVU, IDUKKI.**

BY SR. GOVT. PLEADER SMT.SOBHA ANNAMMA EAPEN.

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

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- P1 THE TRUE COPY OF THE APPROVED PLAN OF THE BUILDING.
- P2 TRUE COPY OF THE ASSESSMENT LETTER OF VILLAGE OFFICER DATED 31.01.2014.
- P3 TRUE COPY OF THE NOTICE DATED 11.02.2014.
- P4 THE TRUE COPY OF THE RETURN SUBMITTED BY THE PETITIONER DATED 26.02.2014.
- P5 THE TRUE COPY OF THE DEMAND NOTICE UNDER SECTION 9 AND 10 OF THE KERALA BUILDINGS TAX ACT ON 29.03.2014.
- P6 THE TRUE COPY OF THE APPEAL .
- P7 TRUE COPY OF THE ORDER OF R.D.O. DATED 27.04.2015.
- P8 TRUE COPY OF THE REVISION DATED 16.06.2015.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A. MUHAMED MUSTAQUE, J.

W.P(C). No. 23367 of 2015

Dated this the 3rd day of August, 2015

J U D G M E N T

The petitioner aggrieved by assessment of Building Tax and Luxury Tax has approached the District Collector by Ext.P8 revision. Petitioner is now threatened with revenue recovery proceedings and therefore approached this Court.

2. Considering the facts and circumstances, following directions are issued:

- (i) The District Collector is directed to consider Ext.P8 within 3 months after notice to the petitioner, if it is already received.
- (ii) Petitioner is also free to move the District Collector as against recovery within 2 weeks from the date of receipt of a copy of this judgment and the District Collector shall pass appropriate orders on the stay application within a further period of 2 weeks.
- (iii) To work out alternative remedy before the District Collector, the revenue recovery proceedings shall be deferred for a period of one month.

This writ petition is disposed of.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE.