IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

TUESDAY, THE 4TH DAY OF AUGUST 2015/13TH SRAVANA, 1937

WP(C).No. 27268 of 2013 (G)

PETITIONER:

SONIRAJ.V.S., S/O.SUGATHAN,
MANAGING PARTNER, M/S.S.P.S.BIO SCIENCE,
VATTATHRI HOUSE, PALLIPORT P.O.,
ERNAKULAM, PIN-683514.

BY ADV. SRI.O.D.SIVADAS

RESPONDENT(S):
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1. STATE OF KERALA, REPRESENTED BY
   THE SECRETARY TO GOVERNMENT,
   REVENUE (SPECIAL CELL),
   GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM-695001.

2. THE TAHSILDAR,
   TALUK OFFICE, KOCHI-682030.

BY SENIOR GOVERNMENT PLEADER SRI.R.RANJITH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

mbr/

WP(C).No. 27268 of 2013 (G)

APPENDIX

PETITIONER(S)' EXHIBITS:

P1: **TRUE COPY OF THE NOTICE DATED 23.2.2008 ISSUED TO THE PETITIONER.**

P2: **TRUE COPY OF THE LETTER DATED 9.9.2008 ISSUED TO THE PETITIONER.**

P3: **TRUE COPY OF THE ORDER DATED 30.9.2013 ISSUED TO THE PETITIONER.**

P4: **TRUE COPY OF THE GOVERNMENT NOTIFICATION DATED 2.5.2005.**

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

//TRUE COPY//

P.S. TO JUDGE

mbr/

A. MUHAMED MUSTAQUE, J

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W.P.(C).No. 27268 of 2013

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Dated this the 04th day of August, 2015

JUDGMENT

The petitioner approached this Court challenging an order passed by the Government rejecting the claim for exemption under the Building Tax Act, 1975.

2. The case of the petitioner is that the building, in question, is a factory and therefore, he is entitled for exemption from payment of tax.

3. The Government considered the petitioner's claim as per Ext.P3 order. The reason stated in Ext.P3 is that there are only six employees and therefore, the petitioner's building is not satisfied with the definition of the factory in terms of Factories Act, 1948.

4. This Court in **State of Kerala & Others Vs. Joseph D. Cunha [2013(4) KLT 279]** held that when the minimum number of members are not employed in the factory, establishment cannot be considered as a factory to exempt from the payment of Building tax under Section 3(1)(b). The authority arrived at a conclusion based on the factual matters. In the light of the above judgment of this Court, there is no merit in this writ petition. Accordingly, it is dismissed.

Sd/-

A. MUHAMED MUSTAQUE, JUDGE

bpr