IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

MONDAY, THE 10TH DAY OF AUGUST 2015/19TH SRAVANA, 1937

WP(C).No. 25988 of 2014 (W)

PETITIONER(S):

MANOJKUMAR, AGED 49 YEARS,
S/O.KRISHNANKUTTY, KALLUNGAL HOUSE,
KANNAPULLIPURAM. P.O., CHENDRAPPINNY,
THRISSUR DISTRICT.

BY SRI.RENJITH THAMPAN, SENIOR ADVOCATE.
ADV. SMT.P.R.REENA.

RESPONDENT(S):
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1. THE DISTRICT REGISTRAR,
   OFFICE OF THE DISTRICT REGISTRAR,
   THRISSUR, PIN-680 003.

2. SUB REGISTRAR,
   SUB REGISTRAR OFFICE,
   KATTOOR, THRISSUR-680 702.

3. DEPUTY TAHSILDAR, TALUK OFFICE,
   KODUNGALLUR, THRISSUR-680 664.

4. VILLAGE OFFICER, VILLAGE OFFICE,
   PERINJANAM, THRISSUR-680 686.

BY GOVT. PLEADER SMT.M.T. SHEEBA.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10-08-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

rs.

WP(C).No. 25988 of 2014 (W)

APPENDIX

PETITIONER'S EXHIBITS:-

P1: COPY OF THE RELEVANT FAIR VALUE NOTIFICATION IN KERALA GAZETTE.

P2: COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 05.09.2014.

P2(A): COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 05.09.2014.

P2(B): COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 05.09.2014.

P2(C): COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DATED 05.09.2014.

P3: COPY OF THE REQUEST FILED BY THE PETITIONER BEFORE THE 1ST RESPONDENT DATED 26.09.2014.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.MUHAMED MUSTAQUE, J.

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W.P.(C).No.25988/2014

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Dated this the 10th Day of August, 2015

<u>J U D G M E N T</u>

The petitioner, challenging revenue recovery proceedings pursuant to determination of liability under the Kerala Stamp (Prevention of Undervaluation of Instruments) Rules,1968 (for short, the "Rules") has approached this Court.

2. The matter pertains to undervaluation of an instrument. The petitioner's case is that he was not served with any final order in accordance with the procedures contemplated under Rules 6 and 7 of the Rules.

3. It appears that an order has been served on one of the co-owners as seen from the counter affidavit filed by the first respondent. Para.5 of the counter affidavit reads as follows:

> "It is respectfully submitted that as a further action to the report of the Sub Registrar, the District Registrar (Audit) issued a temporary order under ref.PUV 888/12/KTR on 29/05/2013. The order was served to one of the co-owners namely, Mr.Shaji for and on behalf of the entire 6 purchasers/the first purchasers wherein the petitioner was the 6th co-owner in both the documents. The argument that the petitioner/s did not get

> a chance for hearing is not correct. Mr, Shaji had turned up for a hearing on 26.06.2013, if there is any complaint. But the concerned person did not submit his explanation or the relevant evidence before District Registrar (Audit) Thrissur."

4. In that view of the matter, no order has been served on the petitioner, this Court is of the view that the revenue recovery proceedings are liable to be set aside. Accordingly, it is set aside and the District Registrar is directed to serve a copy of the order on the petitioner in the address shown in the writ petition within three weeks. Thereafter, after hearing objection, final orders shall be passed.

5. The petitioner also has a further grievance in the matter. According to the petitioner, the fourth respondent is not receiving basic tax from the petitioner on account of the revenue recovery initiated.

6. In view of the orders as above, the fourth respondent is directed to accept basic tax in respect of the property which is covered by the instrument in question. It is made clear, even if any amount is due under the Kerala Stamp Act, 1959 or any other provisions under law, that will not stand in the way of the fourth respondent accepting basic tax from the petitioner.

The writ petition is disposed of as above. No costs.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

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