

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

THURSDAY, THE 8TH DAY OF OCTOBER 2015/16TH ASWINA, 1937

WP(C).No. 30594 of 2015 (Y)

PETITIONER(S):

**EMERALD REGENCY, VAKATHANAM,
ASHADOM, ETTUMANOOR P.O., KOTTAYAM,
REPRESENTED BY ITS MANAGING PARTNER,
SRI.DASAPPAN M.K., AGED 53 YEARS, S/O.KUTTAPPAN,
AASHADOM HOUSE, ETTUMANOOR P.O., KOTTAYAM.**

**BY ADVS.SRI.G.HARIHARAN
SRI.PRAVEEN.H.**

RESPONDENT(S):

- 1. THE DISTRICT COLLECTOR, KOTTAYAM.**
- 2. THE DEPUTY TAHSILDAR (R.R.), TALUK OFFICE,
CHANGANASSERY, KOTTAYAM DISTRICT.**
- 3. THE VILLAGE OFFICER, VAKATHANAM VILLAGE,
CHANGANASSERY TALUK, KOTTAYAM DISTRICT.**
- 4. THE TAHSILDAR, CHANGANASSERY TALUK,
KOTTAYAM DISTRICT.**

BY GOVERNMENT PLEADER SRI.RENJITH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 08-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

WP(C).No. 30594 of 2015 (Y)

APPENDIX

PETITIONERS' EXHIBITS

- P1: COPY OF THE DEMAND NOTICE ISSUED UNDER SECTION 7 OF THE REVENUE RECOVERY ACT**
- P2: COPY OF THE DEMAND NOTICE UNDER SECTION 34 OF THE REVENUE RECOVERY ACT ISSUED AGAINST THE PETITIONER**
- P3: COPY OF THE ORDER OF ASSESSMENT UNDER THE KERALA BUILDING TAX ACT 1975 ISSUED AGAINST THE PETITIONER**
- P4: COPY OF THE NOTICE OF DEMAND ISSUED UNDER RULE 10 OF THE KERALA BUILDING TAX RULES.**

RESPONDENTS' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30594 of 2015
.....

Dated this the 8th day of October, 2015

J U D G M E N T

The grievance of the petitioner in the writ petition is essentially against Exts.P1, P2 and P4 notices that have been issued to him, for recovery of amounts towards building tax that was assessed on the petitioner by Ext.P3 order. In the writ petition, the petitioner only seeks permission to discharge the liability under Exts.P1, P2 and P4 in instalments.

2. I have heard the learned counsel for the petitioner and the learned Government Pleader for the respondents.

On a consideration of the facts and circumstances of the case and the submissions made across the bar, and taking note of the plea of financial hardship urged on behalf of the petitioner, I dispose the writ petition with the following directions:

i. The total amount due from the petitioner to the respondents as evidenced from Exts.P1, P2 and P4 is an amount of Rs.5,18,400/- together with interest and collection charges. Accordingly if the petitioner pays the aforesaid amount of Rs. Rs.5,18,400/- together with

interest and collection charges in 12 equal successive monthly instalments commencing from 01.11.2015, further proceedings for recovery shall be kept in abeyance.

(ii) It is made clear that, if the petitioner commits a default in respect of any of the instalments, he will lose the benefit of this judgment and the respondents will be free to continue the recovery proceedings against him from the stage at which they presently stand.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns