

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 9TH DAY OF OCTOBER 2015/17TH ASWINA, 1937

WP(C).No. 30750 of 2015 (P)

PETITIONER(S):

**SHIJU JOSE, S/O.JOSE, AGED 39 YEARS,
CHIRAMEL MULANGADAN HOUSE,
K. CHALAKKUDY VILLAGE, CHALAKKUDY TALUK,
THRISSUR DISTRICT, REPRESENTED BY POWER
OF ATTORNEY HOLDER ANNIE JOSE, S/O.JOSE,
AGED 68 YEARS, CHIRAMEL MULANGADAN HOUSE,
K. CHALAKKUDY VILLAGE, CHALAKKUDY TALUK,
THRISSUR DISTRICT.**

BY ADV. SRI.P.M.ZIRAJ.

RESPONDENT(S):

- 1. THE TAHSILDAR, CHALAKKUDY,
THRISSUR DISTRICT-680 001.**
- 2. THE DISTRICT COLLECTOR,
THRISSUR DISTRICT-680 001.**

BY GOVT. PLEADER SRI.R. RANJITH.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 09-10-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

rs.

APPENDIX

PETITIONER'S EXHIBITS:-

- EXT.P1 COPY OF THE BUILDING PERMIT DATED 19/12/2013 ISSUED BY
THE CHALAKKUDY MUNICIPALITY.
- EXT.P2 COPY OF THE OCCUPANCY CERTIFICATE DATED 08/06/2015
ISSUED BY THE CHALAKKUDY MUNICIPALITY.
- EXT.P3 COPY OF THE TAX RECEIPT DATED 28/09/2015 ISSUED BY
CHALAKKUDY MUNICIPALITY.
- EXT.P4 COPY OF THE ASSESSMENT ORDER DATED 25/07/2015
ISSUED BY THE FIRST RESPONDENT.
- EXT.P5 COPY OF THE DEMAND NOTICE DATED 25/07/2015 ISSUED BY
THE FIRST RESPONDENT.

RESPONDENT'S EXHIBITS:- NIL.

//TRUE COPY//

P.S. TO JUDGE

rs.

A.K.JAYASANKARAN NAMBIAR, J.

.....
W.P.(C).No.30750 of 2015

.....
Dated this the 9th day of October, 2015

J U D G M E N T

The challenge in the writ petition is against Ext.P4 assessment order assessing the petitioner's building to Building Tax under the Kerala Building Tax Act. Ext.P5 is the demand notice issued pursuant thereto which is also impugned in the writ petition. Although various contentions are raised against Ext.P4 order, including the contention that the building was assessed as a single unit whereas in fact, it comprised of many units which ought to have been assessed as separate units under the Kerala Building Tax Act, I find that, the petitioner has an effective alternative remedy against Ext.P4 assessment order, by way of filing an appeal before the appellate authority under the Kerala Building Tax Act. Accordingly, without pronouncing on the merits of Ext.P4 order, I dismiss the writ petition in its challenge against Exts.P4 order and P5 demand notice and direct that, if the petitioner files an appeal against Ext.P4 order of assessment by remitting the 1st installment of the amounts confirmed against him in Ext.P4 order, within a period of 30 days from the date of receipt of a copy of this

judgment, the 1st appellate authority shall treat the same as a duly constituted appeal under the Kerala Building Tax Act and proceed to adjudicate the same on merits after hearing the petitioner.

A.K.JAYASANKARAN NAMBIAR
JUDGE

mns

