

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 13TH DAY OF NOVEMBER 2015/22ND KARTHIKA, 1937

WP(C).No. 34302 of 2015 (K)

PETITIONER(S):

**K.V.SAJEER, AGED 43 YEARS,
S/O.MUHAMMED ALI, RESIDING AT SHAHINI MANZIL, HS ROAD,
NILAMBUR P.O, NILAMBUR, MALAPPURAM DISTRICT.**

**BY ADVS.SRI.N.M.MADHU
SMT.C.S.RAJANI**

RESPONDENT(S):

- 1. THE MALAPPURAM DISTRICT COLLECTOR,
MALAPPURAM 676505.**
- 2. THE SUB COLLECTOR,
PERINTHALMANNA, MALAPPURAM DISTRICT 679322.**
- 3. THE TAHSILDAR,
NILAMBUR TALUK, P.O. NILAMBUR 679329.**
- 4. THE VILLAGE OFFICER,
NILAMBUR 679329.**

BY GOVERNMENT PLEADER SMT.LILLY K.T.

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 13-11-2015, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

PJ

APPENDIX

PETITIONER(S)' EXHIBITS

- P1: TRUE COPY OF THE DEATH CERTIFICATE DATED 19.08.2014 ISSUED BY THE CORPORATION OF CHENNAI**
- P2: TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE LOCAL AUTHORITY TO THE PETITIONER'S MOTHER ON 11.03.1994**
- P3: TRUE COPY OF THE TAX RECEIPT DATED 07.12.1996 EVIDENCING THE PAYMENT OF PROPERTY TAX**
- P4: TRUE COPY OF THE ORDER BEARING NO. C3/2340/2010 DATED 18.08.2010 ISSUED BY THE THIRD RESPONDENT**
- P5: TRUE COPY OF THE ORDER DATED 17.11.2014 PASSED BY THE THIRD RESPONDENT**
- P6: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER IN FORM NO.X**
- P7: TRUE COPY OF THE LETTER DATED 16.09.2014 ISSUED BY THE THIRD RESPONDENT**
- P8: TRUE COPY OF THE LETTER DATED 07.02.2015 ISSUED BY THE LOCAL AUTHORITY**
- P9: TRUE COPY OF THE CERTIFICATE FROM THE LOCAL AUTHORITY CERTIFYING THAT THE BUILDING WAS ASSESSED DURING THE FINANCIAL YEAR 1993-94**
- P10: TRUE COPY OF THE ORDER DATED 27.07.2015 PASSED BY THE SECOND RESPONDENT**

RESPONDENT(S)' EXHIBITS

NIL.

/ TRUE COPY /

P.S. TO JUDGE

PJ

A.K.JAYASANKARAN NAMBIAR, J.

W.P.(C) No.34302 of 2015

Dated this the 13th day of November 2015

JUDGMENT

The challenge in the writ petition is against Ext.P10 order of the first appellate authority, under the Kerala Building Tax Act, in an appeal preferred by the petitioner against the assessment order, confirming a demand of luxury tax, in respect of the building owned by the petitioner. Although various contentions are raised in the writ petition, I am of the view that against Ext.P10 order of the appellate authority, the petitioner has effective alternate remedy by way of filing a revision petition before the District Collector (1st respondent). Accordingly, without prejudice to the right of the petitioner to move the 1st respondent through a revision petition filed against Ext.P10 order of the 2nd respondent, the writ petition in its challenge against Ext.P10 order is dismissed. Counsel for the petitioner seeks some time to file the revision petition before the 1st respondent. Taking note of the said submission of the counsel for the petitioner, I direct that recovery steps for recovery of amounts confirmed against the petitioner by Ext.P10 order shall be kept in abeyance for a period of one month, so as to enable the petitioner to pursue his revisional remedy before the 1st respondent.

Sd/-

A.K.JAYASANKARAN NAMBIAR
JUDGE

sm/