IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

WEDNESDAY, THE 09TH DAY OF DECEMBER 2020 / 18TH AGRAHAYANA, 1942

WP(C).No.6050 OF 2011(E)

PETITIONER:

**M/S.IDEA MOBILE COMMUNICATIONS LTD.,
SECOND FLOOR, MERCY ESTATE, RAVIPURAM,
COCHIN-682 015, REPRESENTED BY ITS SENIOR MANAGER,
SRI. RAMACHANDRAN C.**

**BY ADVS.
SRI.SANTHOSH MATHEW
SRI.ARUN THOMAS**

RESPONDENTS:

1 **STATE OF KERALA, REPRESENTED BY ITS SECRETARY,
DEPARTMENT OF LOCAL SELF GOVERNMENT,
THIRUVANANTHAPURAM – 695 001.**

2 **DEPARTMENT OF URBAN AFFAIRS.
STATE OF KERALA, REPRESENTED BY ITS DIRECTOR,
SECRETARIAT, THIRUVANANTHAPURAM – 695 001.**

3 **THIRUVALLA MUNICIPALITY, THIRUVALLA,
REPRESENTED BY ITS SECRETARY.**

**BY ADVS. SRI.S.SUBHASH CHAND SC, THIRUVALLA MUNC
SMT.G. RANJITA, GP**

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 09.12.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Dated this the 9th day of December 2020

The petitioner, a cellular mobile operator, approached this Court challenging Exts.P8 demand notice issued by the Thiruvalla Municipality. The petitioner also challenged the demand notice in appeal and was unsuccessful.

2. According to the petitioner, there is no basis in the calculation of the amount demanded in the demand notice and without a speaking order, such demand cannot be raised.

3. The 2nd respondent has filed a statement in this matter and stated that in the appeal, property tax has been reduced from Rs. 22,500/- to Rs. 20,280/-.

4. The petitioner's main challenge was on the ground that there was no proper fixation of the property tax under Section 232 of the Kerala Municipality Act, 1994 .

5. On going through the impugned proceedings, I am of the view that if a demand is raised, there should be

proper reasons for raising such demand. Absolutely, no reasons have been stated. Accordingly, the impugned proceedings are set aside. The Secretary, after hearing the petitioner, shall pass a speaking order. In view of the fact that the petitioner has paid an amount under protest, no further directions are required in regard to the payment. The payment so effected will be subject to the outcome of such decision. The Secretary of the Municipality shall take a decision, within a period of one month. The documents produced by the petitioner shall also be considered by the Secretary before passing final orders.

The writ petition is disposed of as above

Sd/-
A.MUHAMED MUSTAQUE
JUDGE

akv

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	PHOTO COPY OF G.O.(MS) NO.166/2007/LSGD DATED 23.06.2007.
EXHIBIT P2	PHOTO COPY OF GO(MS) NO.62/2008/LSGD DATED 06.03.2008.
EXHIBIT P3	PHOTO COPY OF GO (MS)NO.104/08/LSGD DATED 02.04.2008.
EXHIBIT P4	PHOTO COPY OF GO(MS)NO.7/2009/LSGD DATED 01.01.2009.
EXHIBIT P5	PHOTO COPY OF GO(MS)NO.13/2009/LSGD DATED 02.01.2009.
EXHIBIT P6	PHOTO COPY OF GO(MS)NO.170/09/LSGD DATED 29.08.2009.
EXHIBIT P7	PHOTO COPY OF THE JUDGMENT IN O.P.NO.7608 OF 2009 DATED 22.09.2009.
EXHIBIT P8	PHOTO COPY OF THE DEMAND NOTICE DATED 25.03.2010 ISSUED BY THE THIRUVALLA MUNICIPALITY.
EXHIBIT P9	PHOTO COPY OF THE JUDGMENT IN WP(C)NO.12959 OF 2010 DATED 09.04.2010.
EXHIBIT P10	PHOTO COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE STANDING COMMITTEE FOR APPEALS ON TAXATION, THIRUVALLA MUNICIPALITY ON 20.04.2010.
EXHIBIT P11	PHOTO COPY OF THE ORDER OF THE APPEAL COMMITTEE DATED 08.09.2010 IN APPEAL NO.R2-5941/10.
EXHIBIT P12	PHOTO COPY OF THE DECISION TAKEN BY THE SECRETARY OF THE THIRUVALLA MUNICIPALITY FOR REDUCING THE PROPERTY TAX.
EXHIBIT P13	PHOTO COPY OF THE ASSESSMENT NOTICE ISSUED BY THE NADUVANNOOR GRAMA PANCHAYAT DATED 01.03.2010.
EXHIBIT P14	PHOTO COPY OF THE RR DEMAND NOTICE ISSUED BY THE KOLAYAD GRAMA PANCHAYAT.

EXHIBIT P15	**PHOTO COPY OF THE ASSESSMENT NOTICE ISSUED BY THE CHEKKIAD GRAMA PANCHAYAT.**
EXHIBIT P16	**PHOTO COPY OF THE DEMAND NOTICE ISSUED BY THE POOTHADI GRAMA PANCHAYAT TO THE MOBILE TOWER OF THE PETITIONER.**
EXHIBIT P17	**PHOTO COPY OF THE ASSESSMENT NOTICE ISSUED BY THE PADINJARATHARA GRAMA PANCHAYAT TO THE PETITIONER.**
EXHIBIT P18	**PHOTO COPY OF THE DEMAND NOTICE ISSUED BY THE KOOTHUPARAMBU MUNICIPALITY DATED 18.06.2010.**
EXHIBIT P19	**PHOTO COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT MUNICIPALITY TO THE PETITIONER DATED 11.02.2011.**

RESPONDENT'S/S EXHIBITS :

ANNEXURE R2(a)	**TRUE COPY OF THE GOVERNMENT ORDER G.O MS NO.17/2011/LSGD DATED 14.11.2011.**
ANNEXURE R2(b)	**TRUE COPY OF THE NOTIFICATION NO.R1-3945/11 DATED 24.01.2012.**

//TRUE COPY//
P.A. TO JUDGE