IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE P.B.SURESH KUMAR

TUESDAY, THE 27TH DAY OF OCTOBER 2020 / 5TH KARTHIKA, 1942

WP(C).No.22020 OF 2020(B)

PETITIONERS:

1 HASEEB HANEEF
AGED 47 YEARS
S/O. HANEEF, KICHUS, ALAPPUZHA WEST VILLAGE,
AMBALAPUZHA TALUK, ALAPPUZHA, PIN - 688 001.

2 GANESH V. S.
AGED 48 YEARS
S/O. SOMASUNDHARAM, KATTUNGAL, VELAMPARAMBIL,
THUMBOLI P. O., AARYANAD SOUTH VILLAGE, AMBALAPUZHA
TALUK, ALAPPUZHA - 688 008.

BY ADVS.
SMT.NISHA K.PETER
SRI.ALEX JOSEPH
SMT.NAMITHA JYOTHISH

RESPONDENTS:

1 THE DISTRICT COLLECTOR
ALAPPUZHA DISTRICT, CIVIL STATION, ALAPPUZHA - 688
001.

2 REVENUE DIVISIONAL OFFICER
REVENUE DIVISIONAL OFFICE, KIDANGAMPRAMP,
THATHAMPALLY, ALAPPUZHA, PIN - 688 013.

3 THE TAHASILDAR
AMBALAPPUZHA TALUK OFFICE, SDV SCHOOL ROAD,
KIDANGAMPARAMP, ALAPPUZHA, PIN - 688 013.

4 VILLAGE OFFICER
AARYAD SOUTH VILLAGE OFFICE, AMBALAPPUZHA TALUK,
KAICHOONDI, ALAPPUZHA - 688 006.

BY ADV.SRI.PAUL ABRAHAM VAKKANAL, GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 27.10.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) No.22020 of 2020

J U D G M E N T

Petitioners own an item of property within the limits of Aaryad South Village. It is stated by the petitioners that the said property is a 'Purayidom'. On 12.02.2019, the third respondent, the Tahsildar concerned has issued Ext.P8 order stating that it was found that the property of the petitioners is not a 'Purayidom' but only a 'Nilam'; that the property was shown in the revenue records as 'Purayidom' by mistake and the said mistake has been rectified by correcting the revenue records. Ext.P8 order has been challenged by the petitioners before this court in W.P.(C) No.26140 of 2019 and this court, as per Ext.P9 judgment, set aside the order and directed reconsideration of the decision, as it was found that the said order is issued without notice to the petitioners. Pursuant to Ext.P9 judgment, though the matter was reconsidered, the third respondent has chosen to affirm the earlier decision to correct the revenue records pertaining to the property of the petitioners. Ext.P10 is the order passed by the third respondent in this regard. The petitioners challenged Ext.P10 order in an appeal preferred under Section 9 of the Kerala Land Tax

Act, 1961. Ext.P11 is the appeal preferred by the petitioners in this regard. The grievance voiced by the petitioners in the writ petition concerns the inaction on the part of the first respondent in considering Ext.P11 appeal. The petitioners, therefore, seek appropriate directions in this regard in the writ petition.

2. Heard the learned counsel for the petitioners.

3. Section 9(1) of the Kerala Land Tax Act reads thus:

> "9. Appeals.- (1) Any person aggrieved by the orders of the prescribed authority under sub-section (2) of section 6 or under sub-section (3) of section 6A or under sub- section (3) of section 7 may appeal to the Collector of the district in which the land is situated, and if the land is situated in more than one district the Collector of the district in which the major portion of the land is situated:
>
> Provided that no such appeal shall lie unless the tax has been paid."

As evident from the extracted provision, an appeal lies under that provision only against three specific orders namely, orders under sub-section (2) of Section 6, orders under sub-section (3) of Section 6A and orders under sub-section (3) of Section 7. Ext.P10 order which is impugned in Ext.P11 appeal is not an order falling under any of the three categories referred to above. Ext.P11 appeal is, therefore, misconceived.

The writ petition, in the circumstances, is dismissed without prejudice to the right of the petitioners to institute appropriate

proceedings before the appropriate forum for redressal of the grievance voiced in the writ petition.

Sd/-

P.B.SURESH KUMAR

Mn

JUDGE

APPENDIX

PETITIONERS' EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE SALE DEED DATED 14/12/2017 BEARING NO.4053/2017 OF ALAPPUZHA SUB REGISTRY OFFICE.**
EXHIBIT P2	**TRUE COPY OF THE TAX RECEIPT DATED 29/01/2018 ISSUED IN FAVOUR OF THE PETITIONER FOR THE PERIOD 2017-2018.**
EXHIBIT P3	**TRUE COPY OF THE POSSESSION CERTIFICATE DATED 01/02/2018 ISSUED INF FAVOUR OF THE PETITIONERS.**
EXHIBIT P4	**TRUE COPY OF THE BTR RECORDS OF THE PETITIONER'S PROPERTY.**
EXHIBIT P5	**TRUE COPY OF THE THANDAPERU ACCOUNT REGISTER OF THE PETITIONERS' PROPERTY.**
EXHIBIT P6	**TRUE COPY OF THE FAIR VALUE OF THE PETITIONERS' PROPERTY.**
EXHIBIT P7	**TRUE COPY OF THE TAX RECEIPT DATED 01/06/2019.**
EXHIBIT P8	**TRUE COPY OF THE ORDER DATED 12/02/2019 OF THE 2ND RESPONDENT.**
EXHIBIT P9	**TRUE COPY OF THE JUDGMENT DATED 14/10/2019 IN WPC NO.26140/2019 PASSED BY THIS HON'BLE COURT.**
EXHIBIT P10	**TRUE COPY OF THE ORDER DATED 27/01/2020 PASSED BY THE TAHSILDAR, AMBALAPPUZHA.**
EXHIBIT P11	**TRUE COPY OF THE APPEAL FILED UNDER SECTION 9 OF THE LAND TAX ACT BEFORE THE 1ST RESPONDENT.**
EXHIBIT P12	**TRUE COPY OF THE REMINDER DATED 05TH AUGUST 2020 FILED BEFORE THE 1ST RESPONDENT.**

//TRUE COPY//
PA TO JUDGE