IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

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

WP(C).No.27432 OF 2020(D)

PETITIONER:

E.K. ABDUL HAMEED
AGED 67 YEARS
P. A. P. HOUSE, PUTHIYANGADI, MADAYI,
KANNUR - 670 304.

BY ADVS.
SRI.K.I.MAYANKUTTY MATHER
KUM.NARAYANI HARIKRISHNAN

RESPONDENTS:

1 **TAHSILDAR/ASSESSING AUTHORITY (BUILDING TAX)**
KANNUR P. O., KANNUR - 670 002.

2 **VILLAGE OFFICER**
EDAKKAD P. O., KANNUR - 670 662.

BY GOVERNMENT PLEADER DR.SMT.THUSHARA JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09.12.2020, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner, who is faced with a demand for building tax seeks only the grant of installments to discharge the liability.

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

3. 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. If the petitioner pays the one time building tax amount of Rs.98,01,000/- in six equal and successive monthly installments commencing from 21.12.2020, then further proceedings for recovery as against the petitioner shall be kept in abeyance.
>
> ii. If the petitioner commits a default in respect of any of the installments, 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.

(iii) It is further made clear that inasmuch as it is in exceptional cases that this Court would grant the reliefs aforementioned, no further petition for modification/extension of time will be entertained.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

mns/09.12.2020

APPENDIX

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ASSESSMENT ORDER ISSUED BY THE 1ST RESPONDENT DATED 9.1.2020.
EXHIBIT P2	TRUE COPY OF THE DEMAND NOTICE ISSUED BY THE 2ND RESPONDENT DATED 29.10.2020.
EXHIBIT P3	TRUE COPY OF THE REPRESENTATION PUT IN BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 30.11.2020.
EXHIBIT P3(a)	TRUE COPY OF THE REPRESENTATION ACKNOWLEDGED BY THE 1ST RESPONDENT DATED 30.11.2020.

RESPONDENTS EXHIBITS:NIL

//TRUE COPY//

P.A TO JUDGE