IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

FRIDAY, THE 12TH DAY OF JANUARY 2024 / 22ND POUSHA, 1945

WP(C) NO. 1268 OF 2024

PETITIONER:

HOLY MATHA EDUCATIONAL TRUST,AGED 53 YEARS
NEYYATTINKARA REPRESENTED BY ITS CHAIRPERSON AND MANAGING TRUSTEE, SANTHI. K. RESIDING AT AVIKKUZHI, MELE THATTU PUTHEN VEEDU, OLATHANNI, NEYYATTINKARA P.O., THIRUVANATHAPURAM, PIN - 695121

BY ADVS.
SOORAJ T.ELENJICKAL
HELEN P.A.
STEPHANIE SHARON
ATHUL ROY
NITHIN ANTONY JOSE

RESPONDENTS:

1 NEYYATTINKARA MUNICIPALITY,
REPRESENTED BY ITS SECRETARY, MUNICIPAL OFFICE,
NEYYATTINKARA, PIN - 695121

2 THE SECRETARY,NEYYATTINKARA MUNICIPALITY, MUNICIPAL OFFICE, NEYYATTINKARA, PIN - 695121

3 THE CHAIRMAN,
STANDING COMMITTEE OF FINANCE, NEYYATTINKARA MUNICIPALITY,
MUNICIPAL OFFICE, NEYYATTINKARA, PIN - 695121

4 THE AUTHORIZED OFFICER,
REVENUE RECOVERY OFFICE, NEYYATTINKARA, PIN - 695121

5 THE TAHSILDAR (RR),NEYYATTINKARA- KATTAKKADA ROAD,
NEYYATTINKARA, PIN – 695121

6 THE DISTRICT COLLECTOR,
2ND FLOOR CIVIL STATION BUILDING, CIVIL STATION ROAD,
KUDAPPANAKUNNU, THIRUVANANTHAPURAM, PIN - 695043

7 STATE OF KERALA,REPRESENTED BY THE GOVERNMENT SECRETARY TO THE DEPARTMENT OF LOCAL SELF GOVERNMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695033

ASHWIN SETHUMADHAVAN-SR.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12.01.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

Dated this the 12th day of January, 2024

The present writ petition has been filed impugning Ext.P8 notice of sale. The petitioner's building has been assessed for the property tax under

the provisions of the Kerala Municipality Act. There is statutory provision of filing appeal against the assessment order. This Court does not find that there has been any error of jurisdiction or law as such by the Assessing Authority which would warrant this Court to interfere with the assessment order.

Considering this aspect of the matter, the present writ petition is disposed of, with liberty to the petitioner to approach the Appellate Authority against the assessment order(s) within a period of 15 days by filing appeal(s). The petitioner is directed to deposit 25% of the assessed tax. If the petitioner deposits 25% of the assessed tax and files appeal(s) within a period of 15 days, the remaining tax shall not be recovered till the disposal of the appeal(s) by the Appellate Authority. If the appeal(s) are filed within a period of 15 days, the Appellate Authority shall proceed to decide the appeal(s) on merit without going through the question of limitation. If the petitioner fails to remit the amount within a period of 15 days as directed above, the Authority will be free to enforce Ext.P8 sale notice.

Sd/- DINESH KUMAR SINGH

JUDGE

AP

APPENDIX OF WP(C) 1268/2024

PETITIONER EXHIBITS

Exhibit P1	THE TRUE COPY OF THE RECEIPT DATED 06.08.2022 ISSUED FROM THE 1ST RESPONDENT
Exhibit P2	TRUE COPY OF THE COMMUNICATION DATED 03.03.2023 ISSUED FROM THE OFFICE OF THE 2ND RESPONDENT
Exhibit P3	TRUE COPY OF THE ANSWERS RECEIVED FROM THE INFORMATION OFFICER VIDE COMMUNICATION DATED 06.11.2023 ALONG WITH THE APPLICATION
Exhibit P4	TRUE COPY OF THE LEASE OF DEED DATED 14.07.2016 EXECUTED BY G. RAJARATNAM
Exhibit P4(a)	TRUE COPY OF THE LEASE OF DEED DATED 14.07.2016 EXECUTED BY BEENA S
Exhibit P5	TRUE PHOTOGRAPHS SHOWING THE PRESENT STATUS OF THE BUILDING
Exhibit P6	TRUE COPY OF THE CIRCULAR DATED 03.05.2020 ISSUED FROM THE DEPARTMENT OF LOCAL SELF GOVERNMENT
Exhibit P7	TRUE COPY OF THE REPRESENTATION DATED 20.11.2023 SUBMITTED TO THE 2ND RESPONDENT
Exhibit P7(a)	TRUE COPY OF THE ACKNOWLEDGMENT RECEIPT DATED 05.12.2023 ISSUED FROM THE OFFICE OF THE 2ND RESPONDENT
Exhibit P8	TRUE COPY OF THE SALE NOTICE DATED 07.12.2023 ISSUED BY THE 4TH RESPONDENT
Exhibit P2	English Translation of Exhibit P2
Exhibit P3	English Translation of Exhibit P3
Exhibit P6	English Translation of Exhibit P6
Exhibit P7	English Translation of Exhibit P7
Exhibit P8	English Translation of Exhibit P8