IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

TUESDAY, THE 23RD DAY OF JULY 2024 / 1ST SRAVANA, 1946

WP(C) NO. 9510 OF 2023

PETITIONER:

THE COCHIN COLLEGE,
KOOVAPPADAM, KOCHI, PIN – 682 002,
REPRESENTED BY ITS MANAGER.

BY ADVS.
P.P.JACOB
JOHANS JACOB P.

RESPONDENTS:

1 **THE CORPORATION OF KOCHI,**
KOCHI, ERNAKULAM – 682 011, REPRESENTED BY ITS SECRETARY.

2 **THE STANDING COMMITTEE FOR APPEAL TAXES,**
CORPORATION OF KOCHI, KOCHI, ERNAKULAM – 682 011.

3 **THE REVENUE OFFICER,**
CORPORATION OF KOCHI, KOCHI, ERNAKULAM – 682 011.

BY ADV D.G.VIPIN, SC, KOCHI MUNICIPAL CORPORATION

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 23.07.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

JUDGMENT

The petitioner is an aided college. Being aggrieved by Ext.P1 notice of demand for payment of property tax issued by the 3rd respondent, the petitioner preferred Ext.P4 appeal after paying the tax demanded. The said appeal is filed before the Standing Committee for Appeals on Taxation. The only relief presently sought for by the petitioner is for a direction that Ext.P4 appeal be considered and disposed of within a time frame.

2. Heard the learned Standing Counsel appearing for the respondent Corporation also.

Having heard the learned counsel appearing for the petitioner and the learned Standing Counsel appearing for the respondent Corporation, this writ petition will stand disposed of directing that Ext.P4 appeal filed by the petitioner before the Standing Committee for Appeals on Taxation shall be considered and disposed of, after affording an opportunity of hearing, within a period of three months from the date of receipt of a certified copy of this judgment. If the petitioner is granted relief in Ext.P4 appeal, the taxes remitted by the petitioner in terms of Ext.P1 demand shall either be refunded or

adjusted against future demands.

The writ petition is disposed of accordingly.

Sd/-
GOPINATH P.
JUDGE

DK

APPENDIX OF WP(C) 9510/2023

PETITIONER EXHIBITS

Exhibit P1	**TRUE PHOTOCOPY OF THE NOTICE DATED 19.1.23 ISSUED BY THE THIRD RESPONDENT**
Exhibit P2	**TRUE PHOTOCOPY OF THE NOTICE DATED 4.2.23 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER**
Exhibit P3	**TRUE PHOTOCOPY OF THE NOTICE DATED 9.2.23 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER**
Exhibit P4	**TRUE PHOTOCOPY OF THE APPEAL DATED 10.2.23 FILED BEFORE THE SECOND RESPONDENT**
Exhibit P5	**TRUE PHOTOCOPY OF THE RECEIPT DATED 6.3.23 SHOWING THE RECEIPT OF THE APPEAL**
Exhibit P6	**TRUE PHOTOCOPY OF THE REPRESENTATION DATED 23.3.2023 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT**
Exhibit P7	**TRUE PHOTOCOPY OF THE REPRESENTATION DATED 4.3.23 FILED BEFORE THE THIRD RESPONDENT**
Exhibit P8	**TRUE PHOTOCOPY OF THE RECEIPT DATED 6.3.23 HAS ISSUED BY THE FIRST RESPONDENT SHOWING THE ACCEPTANCE OF EXT.P7 APPLICATION**
Exhibit P9	**TRUE PHOTOCOPY OF THE LETTER ISSUED BY THE THIRD RESPONDENT DATED 1.3.2023**