2025:KER:31191

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE T.R.RAVI

THURSDAY, THE 10TH DAY OF APRIL 2025 / 20TH CHAITHRA, 1947

WP(C) NO. 13308 OF 2025

PETITIONER:

K.VIJAYAN
AGED 65 YEARS
S/O. MADHAVI AKKAMMA, KANNAMBATH,
POST MANIYUR, PAYYOLI BAZAAR,
KOZHIKODE DISTRICT, PIN – 673 523

BY ADVS.
SRI.R.PARTHASARATHY
SRI.B.KRISHNAN

RESPONDENTS:

1 **THE TAHASILDAR (LAND RECORDS)**
TALUK OFFICE, VATAKARA,
KOZHIKODE DISTRICT, PIN – 673 101

2 **THE VILLAGE OFFICER**
MANIYUR, VATAKARA, KOZHIKODE, PIN – 673 101

3 **THE STATE OF KERALA**
REPRESENTED BY SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
THIRUVANANTHAPURAM, PIN – 695 001

SMT. DEEPA NARAYANAN, SR.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10.04.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

2025:KER:31191

T.R.RAVI.J

WP(C) No.13308 of 2025

Dated this the 10th day of April, 2025

JUDGMENT

The petitioner is aggrieved by non acceptance of tax. The petitioner has produced tax receipts showing that tax was being accepted from the predecessors-in-interest of the petitioner named Madhavi Akkamma. The petitioner has produced Exts.P6, P7 and P8 which are the family membership certificates relating to Madhavi Akkamma, Ammalu Akkamma and Santha Akkamma, who were the prior owners. The tax is not being accepted stating that details of the present owners are not available. The Transfer of Registry Rules provide for effecting mutation and acceptance of tax in case of death of a person. Tax cannot refused to be accepted on such grounds.

In the above circumstances, this writ petition is allowed. Ext.P5 is set aside. There will be a direction to the 2nd respondent to accept land tax from the petitioner based on Ext.P3 request after conducting necessary enquiry as provided under the Transfer of Registry Rules and taking into consideration Exts.P6 to P8 family

membership certificates. The petitioner shall produce a copy of the writ petition along with a certified copy of this judgment before the 2nd respondent for necessary action.

Sd/-

T.R.RAVI

JUDGE

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APPENDIX OF WP(C) 13308/2025

PETITIONER'S EXHIBITS

Exhibit P1	**TRUE COPY OF DEED OF PARTITION DATED 09.11.1948**
Exhibit P2	**TRUE COPY OF LAND TAX RECEIPT DATED 03.02.1979 BOOK NO.1061**
Exhibit P2(a)	**TRUE COPY OF LAND TAX RECEIPT DATED 06.02.1984 BOOK NO.3500**
Exhibit P2(b)	**TRUE COPY OF LAND TAX RECEIPT DATED 21.02.1989 BOOK NO. 822**
Exhibit P2(c)	**TRUE COPY OF LAND TAX RECEIPT DATED 14.03.1990 BOOK NO.1006**
Exhibit P2(d)	**TRUE COPY OF LAND TAX RECEIPT DATED 19.02.1992 BOOK NO.903**
Exhibit P2(e)	**TRUE COPY OF LAND TAX RECEIPT DATED 04.01.1998 BOOK NO.630**
Exhibit P2 (f)	**TRUE COPY OF LAND TAX RECEIPT DATED 16.01.1999 BOOK NO.880**
Exhibit P3	**TRUE COPY OF APPLICATION DATED 03.09.2019**
Exhibit P4	**TRUE COPY OF THE FIELD PLAN SHOWING THE PROPERTY IN 82/1 MANIYUR VILLAGE**
Exhibit P5	**TRUE COPY OF THE PROCEEDINGS NO.TLKVD/226/2020/C2 ISSUED BY 1ST RESPONDENT DATED 18.07.2022 DECLINING TO ACCEPT LAND TAX**
Exhibit P6	**TRUE COPY OF FAMILY MEMBERSHIP CERTIFICATE OF MADHAVI AKKAMMA ISSUED BY THE VILLAGE OFFICER, MANIYUR DATED 30-07-2024**
Exhibit P7	**TRUE COPY OF THE FAMILY MEMBERSHIP CERTIFICATE OF AMMALU AKKAMMA ISSUED BY THE VILLAGE OFFICER, VELOM DATED 24-11-2017**
Exhibit P8	**TRUE COPY OF THE RELATIONSHIP CERTIFICATE OF SANTHA AKKAMMA ISSUED BY THE VILLAGE OFFICER, DATED 21.3.2025**