2025:KER:28701

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

THURSDAY, THE 3RD DAY OF APRIL 2025 / 13TH CHAITHRA, 1947

WP(C) NO. 13401 OF 2025

PETITIONER :

M.C.ABDULRAHIMAN
AGED 50 YEARS
S/O. M.C.MUHAMMED, MANNARCHOLA HOUSE,
CHEEKODE.P.O., MALAPPURAM DISTRICT,
PIN - 673645

BY ADVS.
U.K.DEVIDAS
S.K.SREELAKSHMY

RESPONDENTS :

1 **STATE OF KERALA**
REPRESENTED BY SECRETARY, REVENUE DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM,
PIN – 695 001

2 **DISTRICT COLLECTOR**
MALAPPURAM, COLLECTORATE, CIVIL STATION,
MALAPPURAM DISTRICT, PIN – 676 505

3 **REVENUE DIVISIONAL OFFICER**
REVENUE DIVISIONAL OFFICE, TIRUR TIRUR P.O.,
MALAPPURAM DISTRICT, PIN – 676 101

4 TAHSILDAR
TALUK OFFICE,KONDOTTY, MALAPPURAM DISTRICT.,
PIN – 676 638

5 VILLAGE OFFICER
CHEEKODE VILLAGE, OMANOOR P.O.
MALAPPURAM DISTRICT, PIN – 673 645

BY SMT.JASMIN M.M., GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03.04.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

2025:KER:28701

BECHU KURIAN THOMAS, J.
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W.P.(C) No.13401 of 2025
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Dated this the 3rd day of April, 2025

JUDGMENT

Petitioner challenges an order issued under the Kerala Building Tax Act, 1975 (for short, 'the Act'). Initial order of assessment was challenged by the petitioner before the Revenue Divisional Officer and as per Ext.P4 order dated 29.02.2016, the appeal was dismissed. Subsequently, petitioner approached this Court in W.P.(C) No.12038 of 2017 which was disposed of by judgment dated 28.02.2022, giving an opportunity to the petitioner to prefer a revision before the District Collector. The revision petition filed before the 2nd respondent, subsequently was dismissed as per Ext.P7. Petitioner has challenged the aforesaid orders in this writ petition.

2. Having heard the learned counsel for the petitioner as well as the learned Government Pleader, I am of the view that since under Section 14 of the Act, a power of revision is vested with the Government, which can be exercised pursuant to an application by a person aggrieved, petitioner ought to pursue the said remedy, especially in the light of the contention which primarily revolves around disputes facts.

3. In view of the above, this writ petition is dismissed reserving the liberty of the petitioner to pursue the remedy under Section 14 of the Act.

Sd/-
BECHU KURIAN THOMAS,
JUDGE

RKM

APPENDIX OF WP(C) 13401/2025

PETITIONER'S EXHIBITS :

Exhibit P1	**TRUE COPY OF THE CERTIFICATE DATED 20.03.2017 ISSUED BY THE CHEEKODE GRAMA PANCHAYATH WITH ITS TYPED COPY**
Exhibit P2	**TRUE COPY OF THE PROCEEDINGS DATED 01.12.2014 PASSED BY THE THIRD RESPONDENT**
Exhibit P3	**TRUE COPY OF THE ASSESSMENT ORDER DATED 01.12.2014 PASSED BY THE THIRD RESPONDENT**
Exhibit P4	**TRUE COPY OF THE ORDER DATED 29.02.2016 PASSED BY THE THIRD RESPONDENT**
Exhibit P5	**TRUE COPY OF THE JUDGMENT DATED 28.02.2022 IN W.P.(C) NO.12038 OF 2017 PASSED BY THIS HON'BLE COURT**
Exhibit P6	**TRUE COPY OF THE MEMORANDUM OF REVISION DATED 02.04.2022 WITHOUT ANNEXURES**
Exhibit P7	**TRUE COPY OF THE ORDER NO.DCMPM/5074/2022-D8 DATED 11.02.2025 PASSED BY THE SECOND RESPONDENT**
Exhibit P8	**TRUE COPY OF THE LETTER DATED 28.02.2025 SEND BY THE FOURTH RESPONDENT TO FIFTH RESPONDENT**