



2025:KER:29496

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

FRIDAY, THE 4TH DAY OF APRIL 2025 / 14TH CHAITHRA, 1947

WP(C) NO. 13983 OF 2025

PETITIONER :

SREE NARAYANA PUBLIC SCHOOL
KOLLENGODE, NENMENI P.O, KOLLENGODE,
PALAKKAD DISTRICT; REPRESENTED BY ITS MANAGER,
PIN - 678 507

BY ADVS.
JACOB SEBASTIAN
WINSTON K.V
ANU JACOB
ANJANA KRISHNAN
BHARATH KRISHNAN G.
ANJANA A.S.

RESPONDENTS :

- 1 THE KOLLENGODE GRAMA PANCHAYATH
REPRESENTED BY ITS SECRETARY, PANCHAYATH OFFICE,
KOLLENGODE P.O, PALAKKAD DISTRICT,
PIN - 678506
- 2 THE PANCHAYAT COMMITTEE
KOLLENGODE GRAMA PANCHAYATH, PANCHAYATH OFFICE,
KOLLENGODE P.O, PALAKKAD DISTRICT,
REPRESENTED BY ITS CHAIRPERSON,
PIN - 678506
- 3 THE SECRETARY
KOLLENGODE GRAMA PANCHAYATH,
PANCHAYATH OFFICE, KOLLENGODE P.O,
PALAKKAD DISTRICT, PIN - 678506



BY SRI.NIRMAL S., STANDING COUNSEL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 04.04.2025, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



BECHU KURIAN THOMAS, J.
=====

W.P.(C).No.13983 of 2025
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Dated this the 4th day of April, 2025

JUDGMENT

The learned counsel for the petitioner during the course of his arguments confined his prayer for a direction to dispose of Ext.P4 appeal and Ext.P5 stay petition in a time bound manner.

2. Petitioner challenges Ext.P3 demand notice issued under the Kerala Panchayat Raj Act, 1994 (for short, 'the Act') imposing property tax on a school building. Ext.P4 appeal has already been preferred under Section 276 of the Act and along with it, a stay petition has also been preferred.

3. I have heard Sri.Jacob Sebastian, the learned counsel for the petitioner as well as Sri.Nirmal S., the learned Standing Counsel for the Panchayath.

4. On a perusal of Section 276(7) of the Act, it is noticed that no appeal or revision shall be filed against the assessment of tax unless the tax demanded in the demand notice has been paid. This statutory pre-deposit cannot be avoided. Therefore the application for stay filed as Ext.P5 has no bearing.



5. However, since petitioner has prayed for a speedy disposal of the appeal, I am of the view that such a direction can be issued provided petitioner satisfies the requirement of pre-deposit under Section 276(7) of the Act.

Accordingly, if the tax demanded in Ext.P3 notice has been deposited by the petitioner along with the appeal or within a period of seven days from today, the competent authority shall consider the appeal, as expeditiously as possible, at any rate, within a period of two months from the date of receipt of a copy of this judgment.

The writ petition is disposed of as above.

Sd/-
BECHU KURIAN THOMAS, JUDGE

RKM



2025:KER:29496

APPENDIX OF WP(C) 13983/2025

PETITIONER'S EXHIBITS :

- | | |
|------------|---|
| Exhibit-P1 | A TRUE COPY OF THE LETTER DATED 26.03.2023
ISSUED BY THE DEPUTY DIRECTOR OF
EDUCATION, PALAKKAD. |
| Exhibit-P2 | A TRUE COPY OF THE COMMUNICATION DATED
22.07.2023 ISSUED BY THE DEPUTY SECRETARY,
CENTRAL BOARD OF SECONDARY EDUCATION. |
| Exhibit-P3 | A TRUE COPY OF THE LETTER/DEMAND NOTICES
DATED 22.03.2025 ISSUED BY THE THIRD
RESPONDENT. |
| Exhibit-P4 | A TRUE COPY OF THE APPEAL DATED 01.04.2025
FILED BY THE PETITIONER AGAINST EXHIBIT-
P3. |
| Exhibit-P5 | A TRUE COPY OF THE APPLICATION FOR STAY
FILED ALONG WITH EXHIBIT-P4 APPEAL DATED
01.04.2025. |