IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

W.P(C).No.18185 OF 2019(W)

PETITIONER:

THE MANAGER
VIMAL JYOTHI ENGINEERING COLLEGE, JYOTHI NAGAR,
CHEMPERI P.O, KANNUR-670 632.

BY ADVS.SRI.KURIAN GEORGE KANNANTHANAM (SR.)
SRI.TONY GEORGE KANNANTHANAM
SRI.ALEX GEORGE (CHAMAPPARAYIL)

RESPONDENTS:

1 **STATE OF KERALA**
REPRESENTED BY SECRETARY, LOCAL SELF GOVERNMENT DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM-695 001.

2 **ERUVASSI GRAMA PANCHAYAT,**
REPRESENTED BY ITS SECRETARY, ERUVASSI, CHEMPERI,
KANNUR-670 632

R1 BY SPECIAL GOVERNMENT PLEADER (LSGD) SRI.C.M NAZAR
R2 BY ADV. SRI.P.B.AJOY

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH W.P(C).17577/2010(V) AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

W.P(C).No.17577 OF 2010

PETITIONER:

THE DIRECTOR, MUTHOOT MEDICAL CENTRE, COLLEGE OF NURSING, RING ROAD, PATHANAMTHITTA-689645.

BY ADVS.SRI.K.P.DANDAPANI (SR.)
SRI.MILLU DANDAPANI

RESPONDENTS:

1. **STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT, GOVERNMENT SECRETARIAT, TRIVANDRUM.**

2. **THE PRINCIPAL SECRETARY LOCAL ADMINISTRATION DEPARTMENT, GOVERNMENT SECRETARIAT, TRIVANDRUM.**

3. **THE SECRETARY, PATHANAMTHITTA MUNICIPALITY.**

R1 BY ADV. SRI.V.K.SUNIL
R1-2 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

WP(C).No.24238 OF 2011

PETITIONER:

**FAHIMA MEMORIAL EDUCATIONAL TRUST,
REPRESENTED BY ITS CHAIRMAN A.YOUNUS KUNJU,
PALLIMUKKU, VADAKKEVILA P.O., KOLLAM - 10.**

**BY ADVS.SRI.M.R.ANISON
SMT.ANNIE JACOB
SMT.K.P.GEETHA MANI
SMT.P.A.RINUSA**

RESPONDENTS:

**1 STATE OF KERALA,
REP.BY CHIEF SECRETARY TO GOVT.,
GOVT.SECRETARIAT, THIRUVANANTHAPURAM-691001.**

**2 THE CORPORATION OF KOLLAM,
REPRESENTED BY ITS SECRETARY, KOLLAM-695001.**

**3 THE SECRETARY TO GOVT.,
LOCAL SELF GOVERNMENT DEPARTMENT,
GOVT.SECRETARIAT, THIRUVANANTHAPURAM-695001.**

**R1 BY SPECIAL GOVERNMENT PLEADERS RI.C.M.NAZAR
R1 BY ADV. SRI.M.K.CHANDRA MOHAN DAS, SC, KOLLAM MPT**

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

W.P(C).No.1421 OF 2013

PETITIONER:

THE MANAGER,VIMAL JYOTHI ENGINEERING COLLEGE
JYOTHI NAGAR, CHEMPERI P.O., KANNUR -670632

BY ADVS.SRI.KURIAN GEORGE KANNANTHANAM (SR.)
SRI.TONY GEORGE KANNANTHANAM

RESPONDENTS:

1 STATE OF KERALA
REPRESENTED BY ITS SECRETARY TO GOVERNMENT,
LOCAL SELF GOVERNMENT DEPARTMENT,
GOVERNMENT SECRETARIAT,
TRIVANDRUM- 695001.

2 THE SECRETARY
ERUVESSY GRAMA PANCHAYAT, ERUVESSY, CHEMPERI P.O.,
KANNUR - 670632.

R1 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
R2 BY ADV. SRI.P.B.AJOY

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

WP(C).No.9333 OF 2014

PETITIONER:

SREE ERNAKULATHAPPAN CHARITABLE AND EDUCATIONAL TRUST KRISHNA NILAYAM,RAMASWAMY IYER COLONY,S.A.ROAD,VALANJAMBALAM,ERNAKULAM, REPRESENTED BY ITS GENERALSECRETARY G.NATARAJAN.

BY ADV. SRI.MADHU N.NAMBOOTHIRIPAD

RESPONDENTS:

1. **STATE OF KERALA REPRESENTED BY THE CHIEF SECRETARY TO GOVERNMENT OF KERALA,GOVERNMENT SECRETARIAT,THIRUVANANTHAPURAM.**

2. **THE SECRETARY VARANTHARAPPILLY GRAMA PANCHAYATH,VARANTHARAPPILLY, TRICHUR DISTRICT.**

R1 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
R2 BY ADV. SRI.C.A.CHACKO

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

W.P(C).No.10323 OF 2015

PETITIONER:

THE MANAGER
TOCH INSTITUTE OF SCIENCE & TECHNOLOGY,
ARAKKUNNAM P.O., MULATHURUTHY.

BY ADVS.SRI.ANIL THOMAS(T)
SMT.K.V.RASHMI

RESPONDENTS:

1 THE STATE OF KERALA
REPRESENTED BY ITS SECRETARY, LOCAL SELF GOVERNMENT DEPARTMENT, SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

2 THE SECRETARY TO GOVERNMENT
DEPARTMENT LAW (LEGISLATION (C) DEPARTMENT), SECRETARIAT, THIRUVANANTHAPURAM - 695 001.

3 MULANTHURUTHY GRAMA PANCHAYATH
REPRESENTED BY ITS SECRETARY, MULANTHURUTHY, ERNAKULAM DISTRICT, PIN - 682 314.

R1-2 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
R3 BY ADV. SRI.S.SREEKUMAR (SR.)
R3 BY ADV. SRI.P.MARTIN JOSE
R3 BY ADV. SRI.P.PRIJITH
R3 BY ADV. SRI.THOMAS P.KURUVILLA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH W.P(C).NO.18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

W.P(C).No.11152 OF 2015

PETITIONER:

THE CHAIRMAN,
MESHAR DIOCESAN EDUCATIONAL TRUST
THALASSERY, KANNUR DISTRICT.

BY ADVS.SRI.KURIAN GEORGE KANNANTHANAM (SR.)
SRI.THOMAS GEORGE
SRI.TONY GEORGE KANNANTHANAM

RESPONDENTS:

1 STATE OF KERALA
REPRESENTED BY THE SECRETARY, LOCAL SELF GOVERNMENT DEPARTMENT, GOVERNMENT SECRETARIAT, TRIVANDRUM-695 001.

2 ERUVASSI GRAMA PANCHAYATH
REPRESENTED BY ITS SECRETARY, ERUVASSI, CHEMPERI, KANNUR DISTRICT-670 632.

R1 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
R1-2 BY ADV. SRI.P.B.AJOY

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

WP(C).No.28475 OF 2016

PETITIONER:

FATHIMA MEMORIAL EDUCATIONAL TRUST
REPRESENTED BY ITS CHAIRMAN A.YOUNUS KUNJU,
PALLIMUKKU, VADAKKEVILA P.O., KOLLAM -10.

BY ADVS.SRI.M.R.ANISON
SMT.V.BHARGAVI (PANANGAD)
SMT.K.P.GEETHA MANI
SMT.P.A.RINUSA

RESPONDENTS:

1 **STATE OF KERALA**
REP. BY ITS SECRETARY,
LOCAL SELF GOVERNMENT DEPARTMENT,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM 695 001.

2 **CORPORATION OF KOLLAM**
REPRESENTED BY ITS SECRETARY,
CORPORATION OFFICE,
KOLLAM - 691 010.

R1 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
R2 BY ADV. SRI.M.K.CHANDRA MOHAN DAS,SC,KOLLAM MPT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

WP(C).No.6468 OF 2017

PETITIONER:

SOCIAL JUSTICE FOUNDATION
REPRESENTED BY ITS SECRETARY R. SHANKAR,
VANDIATHADOM, THIRUVALLOM, THIRUVANANTHAPURAM

BY ADVS.SRI.R.KRISHNA RAJ
SRI.BIJITH S.KHAN
SMT.E.S.SONI

RESPONDENTS:

1 **DISTRICT COLLECTOR**
THIRUVANANTAHPURAM 695001

2 **THIRUVANANTHAPURAM CORPORATION**
REPRESENTED BY ITS SECRETARY, CORPORATION OF THIRUVANANTHAPURAM, CORPORATION BUILDINGS,
THIRUVANANTHAPURAM 695001

3 **DEPUTY TASILDAR**
(REVENUE RECOVERY),
THIRUVANANTHAPURAM TALUK 695001

BY BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
R1 BY ADV. SRI.P.K.MANOJKUMAR, SC, TVPM CORPORATION
R2 BY ADV. SRI.N.NANDAKUMARA MENON (SR.)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019, ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

WP(C).No.10637 OF 2018

PETITIONER:

THE CHAIRMAN
SNEHA TRUST FOR CHARITY & EDUCATION,
ATTAYAMPATHY, GOVINDAPURAM P.O.,PALAKKAD-678507.

BY ADVS.SRI.KURIAN GEORGE KANNANTHANAM (SR.)
SRI.TONY GEORGE KANNANTHANAM

RESPONDENTS:

1 **STATE OF KERALA**
REPRESENTED BY SECRETARY(REVENUE),
GOVERNMENT SECRETARIAT,THIRUVANANTHAPURAM-695001.

2 **THE SECRETARY**
MUTHALAMADA GRAMA PANCHAYATH,
OFFICE OF MUTHALAMADA GRAMA PANCHAYATH-678507.

3 **MUTHALAMADA GRAMA PANCHAYATH**
REPRESENTED BY ITS SECRETARY,OFFICE OF THE
MUTHALAMADA GRAMA PANCHAYATH,PIN-678507.

R1 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
BY ADV.SRI.SYAM J. SAM

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

WP(C).No.37453 OF 2018(F)

PETITIONER:

THE BURSAR, MAR BASELIOS COLLEGE OF ENGINEERING AND TECHNOLOGY, NALANCHIRA, TRIVANDRUM DISTRICT- 695 015

BY ADVS.SRI.KURIAN GEORGE KANNANTHANAM (SR.)
SRI.TONY GEORGE KANNANTHANAM

RESPONDENTS:

1. **THE CORPORATION OF TRIVANDRUM REPRESENTED BY ITS SECRETARY, CORPORATION BUILDINGS, TRIVANDRUM- 695 014**

2. **THE STATE OF KERALA, REP. BY CHIEF SECRETARY,LAW AND ADMINISTRATION DEPARTMENT, SECRETARIAT, THIRUVANATHAPURAM-695 001**

R1 BY ADV. SRI.N.NANDAKUMARA MENON (SR.)
R1 BY SRI.P.K.MANOJKUMAR,SC,TVPM CORPORATION
R1-2 BY BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

W.P(C).No.7493 OF 2019(J)

PETITIONER:

THE SECRETARY
CALICUT ISLAMIC CULTURAL SOCIETY,
SNEHA NAGAR.P.O., KOLATHARA, CALICUT-673 655,
THROUGH ITS PRESENT SECRETARY M MOHAMED.

BY ADVS.SRI.K.M.FIROZ
SMT.M.SHAJNA

RESPONDENTS:

1 OLAVANNA GRAMA PANCHAYATH,
MATHARA, GURUVAYOORAPPAN COLLEGE.P.O., KOZHIKODE-14,
REPRESENTED BY ITS SECRETARY.

2 THE SECRETARY,
OLAVANNA GRAMA PANCHAYATH, MATHARA,
GURUVAYOORAPPAN COLLEGE.P.O., KOZHIKODE-14.

3 THE STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
LOCAL SELF GOVERNMENT DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM - 695 001.

R1-2 BY ADV. SRI.ABDUL JALEEL ONATH
R1-2 BY ADV. SMT.S.SMITHA (PARAKKAL)
R3 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019, ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

W.P(C).No.11725 OF 2019(M)

PETITIONER:

WESTFORT ACADEMY FOR HIGHER EDUCATION
POTTORE, M.G.KAVU P.O., THRISSUR- 680581,
REPRESENTED BY ITS MANAGING PARTNER,
SRI.K.M.MOHANDAS, AGED 67 YEARS,

BY ADVS.SRI.K.P.DANDAPANI (SR.)
SRI.MILLU DANDAPANI

RESPONDENTS:

1. **STATE OF KERALA,**
   REPRESENTED BY ADDITIONAL CHIEF SECRETARY TO GOVERNMENT,
   LOCAL SELF GOVERNMENT DEPARTMENT, SECRETARIATE,
   GOVERNMENT OF KERALA, THIRUVANANTHAPURAM- 695001.

2. **KOLAZHI GRAMA PANCHAYAT,**
   P.O. M.G.KAVU, TIRUR, THRISSUR,
   REPRESENTED BY ITS SECRETARY.

R1 BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH WP(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.K.JAYASANKARAN NAMBIAR

FRIDAY, THE 15TH DAY OF NOVEMBER 2019/24TH KARTHIKA, 1941

WP(C).No.12720 OF 2019(L)

PETITIONER:

**THE PRESIDENT,
SNDP UNION DEVELOPMENT AND WELFARE
SOCIETY
VADAKARA.**

BY ADV. SRI.R.K.MURALEEDHARAN

RESPONDENTS:

1 **STATE OF KERALA
REP.BY ITS SECRETARY,DEPARTMENT OF LAW
(LEGISLATION-C DEPARTMENT),
SECRETARIAT,THIRUVANANTHAPURAM-695001.**

2 **DEPARTMENT OF LOCAL SELF GOVERNMENT,
REPRESENTED BY ITS SECRETARY,
SECRETARIAT,THIRUVANANTHAPURAM-695001.**

3 **MANIYUR GRAMA PANCHAYATH,
REPRESENTED BY ITS SECRETARY,
PALAYADNADA.P.O,VADAKARA,
KOZHIKODE DISTRICT-673521.**

**BY SPECIAL GOVERNMENT PLEADER SRI.C.M.NAZAR
R3 BY ADV. SRI.VINOD SINGH CHERIYAN
R3 BY ADV. SRI.T.M.KHALID
R3 BY ADV. SMT.K.P.SUSMITHA
R3 BY ADV. SMT.JASILA BEEVI V.K.**

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11.11.2019 ALONG WITH W.P(C).18185/2019 AND CONNECTED CASES, THE COURT ON 15.11.2019 DELIVERED THE FOLLOWING:

'C.R.'

J U D G M E N T

These writ petitions bring to the fore the general and widespread aversion amongst our citizenry to taxes. Ingenious and varied are the submissions advanced before courts in their attempts to claim the benefit of exemption clauses that would insulate them from a levy. What is missed out often, in these desperate attempts, is the general principle in taxation law that exemption provisions in a taxing statute, unlike the charging provisions therein, are interpreted strictly in favour of the revenue and against an assessee. A court hearing arguments challenging the constitutional validity of an exemption provision in a fiscal statute, strives to uphold its validity and it is only if it is impossible to do so that the provision is declared unconstitutional. The burden on those who assail the statutory provision is therefore quite heavy.

2. The petitioners in these writ petitions are self-financing educational institutions. They impugn the demand of property tax from them under Section 203 of the Kerala Panchayat Raj Act/Section 233 of the Kerala Municipality Act, 1994 [both Acts

hereinafter together referred to as the 'Acts']. It is stated that as per the said provision, there is a levy of tax contemplated in respect of all buildings, save those that are exempted from the levy of tax under Section 207/Section 235 of the respective Acts. Section 207/Section 235 enumerates the classes of buildings that are exempted from the levy. In these writ petitions, the exemption clause that is challenged as discriminatory is Section 207(b)/Section 235(b) of the Acts, which reads as under:

> **Exemption from Tax, Cess etc.--** (1) The following buildings and lands shall be exempted from property tax as may be levied under S.203/S.233 and service cess as may be levied under sub-section (2) of Section 200/sub-section (4) of S.230, namely:
>
> (a) ....
>
> (b) building exclusively used for educational purposes or allied purposes under the ownership of educational institutions owned by the Government, aided or functioning with the financial assistance of the Government and the hostel buildings wherein the students of the said institutions reside;

3. It is the case of the petitioners that inasmuch as their educational institutions are not housed in buildings owned by the Government or aided or functioning under the financial assistance from the Government, they are denied the benefit of the exemption granted under the Acts. They therefore impugn the exemption provision as discriminatory inasmuch as it discriminates between

Government/aided educational institutions on the one hand, and unaided educational institutions on the other. It is pointed out that unaided educational institutions were not liable to pay tax under the Act till 7.10.2009, when the exemption provision was amended to exclude the said institutions from the ambit of the exemption. It is also pointed out that some of the educational institutions were established at a time when the buildings were exempted from the levy of property tax under the Acts.

4. Through their counter affidavit filed in these writ petitions, the State Government has justified the classification effected between the two classes of educational institutions in the following manner:

> "7. It is submitted that primarily, education is the responsibility of the State Government. Kerala's unparalleled achievements in human development indicators are mainly attributed to the State's public interventions in health and education sectors. Education has always had a central role in determining Kerala's performance in social development.
>
> 8. Education is the catalytic tool that can transform the future of our children and youth and it plays a predominant role in this modern world. Education serves as the basis of a dignified life and this responsibility is shouldered by the Government in the interests of the larger public. Therein comes the validity of exemption to such institutions owned or financed by the Government. Government have decided to exempt educational institutions owned by the Government, aided or functioning with the financial assistance of the Government from levying of property tax considering the fact that they contribute largely in the education sector without any monetary benefit with a sole aim of making students well

educated. In the case of private schools, they function mostly as a profitable entrepreneurship than a non-profit institution. Buildings and hostels used for the purpose of education and stay owned or financed by Government and owned by private management of self financing educational institution cannot be treated alike. Hence those buildings owned by private management cannot be granted exemption from property tax.

9. It is submitted that the tax is on the 'property' that is put to use for educational purposes. It involves both 'use' and ownership. The term 'use' needs to be considered in a larger perspective as it includes purpose and objective as well. The properties of the educational institutions in the private/self financing sector cannot be held to be exempted from the tax which adds to revenue of the Local Self Government Institutions. As outlined in Section 207(1)(b) & Section 235(b), those are the buildings owned by the Government, aided or functioning with the financial assistance of the Government which are exempted. It is submitted that those are supported by the Government and their exemption from the payment of property tax cannot be held to be invalid.

10. It is submitted that it can be said that buildings and hostel constructed and maintained by using public money are exempted from payment of property tax and the people as a whole are the beneficiary of this exemption. If property tax is imposed on buildings and hostels owned by the Government, that amount also will be met from the public fund. More importantly, exemption given to the institutions, functioning under the administrative control of the Government are subject to Government auditing of funds and expenditure and it is a statutory process in Government institutions unlike in the case of self-financing institutions.

11. As property tax is one of the main sources of revenue of Local Self Government Institutions, more exemption of property tax for unaided or private educational institutions and for those educational institutions including professional colleges in the higher education sector may lead to huge financial loss to Local Self Government Institutions and ultimately to the public as the very functioning of any institution depends on a proper and accountable inflow and outflow of money. Education including basic and upto Higher Secondary level forms the basis of choice of further courses and career opportunities ahead.

> 12. Therefore, the basic premise upon which exemption is granted for *"buildings exclusively used for educational purposes or allied purposes under the ownership of educational institutions owned by the Government, aided or functioning with the financial assistance of Government and the hostel buildings where the students of the said institutions reside"* as envisaged in Section 207(1)(b) of the Kerala Panchayat Raj Act and Section 235(b) of the Kerala Municipality Act stands valid and cannot be challenged.
>
> 13. It may be noted that the intention of Sections 207(1)(b) of the Kerala Panchayat Raj Act of 1994 and Section 235(b) of the Kerala Municipality Act of 1994 is to secure the economic prospects of the institutions financed by the Government as well as those transferred to the Local Self Government Institutions with the goal of ensuring education to the needy.
>
> 14. According to Section 235 (h) and 207 (1)(h) of the Kerala Municipality Act of 1994 and Kerala Panchayat Raj Act of 1994 respectively "................ *building attached to the institutions handed over to Local Self Government Institutions by the Government"* are exempted from property tax, cess etc.
>
> 15. It is pertinent to note that apart from the buildings belong to educational institutions, hospitals providing treatment for patients free of cost, buildings providing shelter to destitutes and orphans, libraries and reading rooms open to public, burial and burning grounds, small residential buildings of which the owner is under poverty line etc. also are exempted from property tax."

5. The main issue to be considered in these writ petitions is whether the exemption provision under the Acts is discriminatory in its grant of exemption to only such buildings that are used for educational purposes and under the ownership of educational institutions owned by the Government or aided or functioning with

the financial assistance from the Government. To answer the said issue, it would be apposite to go through the decided case laws to understand the principles that are applied by courts while examining a challenge to a statutory provision on the ground of discrimination. In the decision in **Ram Krishna Dalmia v. Justice S.R. Tendolkar [1959 SCR 279]**, the Court enumerated the principles thus:

> " ... The principle enunciated above has been consistently adopted and applied in subsequent cases. The decisions of this Court further establish —
>
> (a) that a law may be constitutional even though it relates to a single individual if, on account of some special circumstances or reasons applicable to him and not applicable to others, that single individual may be treated as a class by himself;
>
> (b) that there is always a presumption in favour of the constitutionality of an enactment and the burden is upon him who attacks it to show that there has been a clear transgression of the constitutional principles;
>
> (c) that it must be presumed that the legislature understands and correctly appreciates the need of its own people, that its laws are directed to problems made manifest by experience and that its discriminations are based on adequate grounds;
>
> (d) that the legislature is free to recognise degrees of harm and may confine its restrictions to those cases where the need is deemed to be the clearest;
>
> (e) that in order to sustain the presumption of constitutionality the court may take into consideration matters of common knowledge, matters of common report, the history of the times and may assume every state of facts which can be conceived existing at the time of legislation; and
>
> (f) that while good faith and knowledge of the existing conditions on the part of a legislature are to be presumed, if there is nothing on the face of

the law or the surrounding circumstances brought to the notice of the court on which the classification may reasonably be regarded as based, the presumption of constitutionality cannot be carried to the extent of always holding that there must be some undisclosed and un-known reasons for subjecting certain individuals or corporations to hostile or discriminating legislation. (at page 297, 298)"

6. Similarly, in **Khandige Sham Bhat v. Agricultural I.T.O. [AIR 1963 SC 591]**, a constitutional bench of the Supreme Court, while upholding a classification effected between agriculturists in Travancore and Malabar Districts of Kerala, for the purposes of levy of agricultural income tax, observed as follows:

"(7) ....

Though a law ex facie appears to treat all that fall within a class alike, if in effect it operates unevenly on persons or property similarly situated, it may be said that the law offends the equality clause. It will then be the duty of the court to scrutinize the effect of the law carefully to ascertain its real impact on the persons or property similarly situated. Conversely, a law may treat persons who appears to be similarly situate differently; but on investigation they may be found not to be similarly situated. To state it differently, it is not the phraseology of a statute that governs the situation but the effect of the law that is decisive. If there is equality and uniformity within each group, the law will not be condemned as discriminative, though due to some fortuitous circumstance arising out of a peculiar situation some included in a class get an advantage over others, so long as they are not singled out for special treatment. Taxation law is not an exception to this doctrine : vide Purshottam Govindji v. B. N. Desai, 1955-2 SCR 887: ((S) AIR 1956 SC 20) and K.T. Moopil Nair v. State of Kerala, 1961-3 SCR 77 : (AIR 1961 SC 552). But in the application of the principles, the courts, in view of the inherent complexity of fiscal adjustment of diverse element, permit a larger discretion to the Legislature in the matter of classification, so long it adheres to the fundamental principles underlying the said doctrine. The power of the Legislature to classify is of "wide range and flexibility" so that it can adjust its system of taxation in all proper and reasonable ways.

(8) ....

(9) ....

(10) But it is said that the mode of ascertaining the average annual income for the purpose of finding the rate is arbitrary and unreasonable and that discrimination is inherent in such a law adopting such arbitrary process. This argument is elaborated thus: The major income of the petitioner's family is from arecanut, pepper and coconut; the said crops are gathered between the months of November and March; the season for harvesting arecanut in Kasaragod Taluk is from November to March; the whole year's pepper and coconut are gathered between the months of January and March; therefore, the income from arecanut, pepper and coconut accrued to the petitioner between November, 1 1956 and March 31, 1957, is the income for the entire year; but under the proviso to S. 2A of the Act, the said income is treated as the income for 5 months only, with the result that 24 months' income is treated as 17 months' income; this is an arbitrary assumption underlying the provision; instead it should have taken 12/24th of the total income as the average annual income. This arbitrary method of fixing the average annual income involves the payment of higher rate of tax by the assessees in Kasaragod Taluk as compared to the assessees in other parts of the State. It is suggested that a more reasonable course would have been to tax the assessees in the Madras area for the income that accrued to them during the 5 months by treating the said income as the income for the entire year commencing from April 1, 1956, and ending on March 31, 1957, and that in that event not only their income for the said period could not have escaped taxation but it would have also avoided the unjust treatment meted out to the in the rate of tax. Prima facie there appears to be some plausibility in this argument; but a closer examination discloses that though the method suggested may have been better than the method actually adopted, the hardship in individual cases cannot in any event be avoided."

7. In **State of Gujarat & Another v. Shri Ambica Mills Ltd., Ahmedabad, etc. [(1974) 4 SCC 656]**, the Court dealt with classifications that are under-inclusive and held that in the context

of economic legislations, a mere under-inclusion would not result in the death-knell of such laws on the anvil of Article 14 of the Constitution. The observations of the Court are at paragraphs 53 to 56, 66, 67 and 71, and are as follows:

> "**53**. The equal protection of the laws is a pledge of the protection of equal laws. But laws may classify. And the very idea of classification is that of inequality. In tackling this paradox the Court has neither abandoned the demand for equality nor denied the legislative right to classify. It has taken a middle course. It has resolved the contradictory demands of legislative specialization and constitutional generality by a doctrine of reasonable classification. [See Joseph Tussman and Jacobusten Brook The Equal Protection of the Law, 37 California Rev 341] .
>
> **54**. A reasonable classification is one which includes all who are similarly situated and none who are not. The question then is: what does the phrase "similarly situated" mean? The answer to the question is that we must look beyond the classification to the purpose of the law. A reasonable classification is one which includes all persons who are similarly situated with respect to the purpose of the law. The purpose of a law may be either the elimination of a public mischief or the achievement of some positive public good.
>
> **55.** A classification is under-inclusive when all who are included in the class are tainted with the mischief but there are others also tainted whom the classification does not include. In other words, a classification is bad as under-inclusive when a State benefits or burdens persons in a manner that furthers a legitimate purpose but does not confer the same benefit or place the same burden on others who are similarly situated. A classification is over-inclusive when it includes not only those who are similarly situated with respect to the purpose but others who are not so situated as well. In other words, this type of classification imposes a burden upon a wider range of individuals than are included in the class of those attended with mischief at which the law aims. Herod ordering the death of all male children born on a particular day because one of them would someday bring about his downfall employed such a classification.

56. The first question, therefore, is, whether the exclusion of establishments carrying on business or trade and employing less than 50 persons makes the classification under-inclusive, when it is seen that all factories employing 10 or 20 persons, as the case may be, have been included and that the purpose of the law is to get in unpaid accumulations for the welfare of the labour. Since the classification does not include all who are similarly situated with respect to the purpose of the law, the classification might appear, at first blush, to be unreasonable. But the Court has recognised the very real difficulties under which legislatures operate — difficulties arising out of both the nature of the legislative process and of the society which legislation attempts perennially to re-shape — and it has refused to strike down indiscriminately all legislation embodying classificatory inequality here under consideration. Mr. Justice Holmes, in urging tolerance of under-inclusive classifications, stated that such legislation should not be disturbed by the Court unless it can clearly see that there is no fair reason for the law which would not require with equal force its extension to those whom it leaves untouched. **[Missouri, K&T Rly v. May [**194 US 267, 269]] What, then, are the fair reasons for non-extension? What should a court do when it is faced with a law making an under-inclusive classification in areas relating to economic and tax matters? Should it, by its judgment, force the legislature to choose between inaction or perfection?

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66. That the legislation is directed to practical problems, that the economic mechanism is highly sensitive and complex, that many problems are singular and contingent that laws are not abstract propositions and do not relate to abstract units and are not to be measured by abstract symmetry, that exact wisdom and nice adaption of remedies cannot be required, that judgment is largely a prophecy based on meagre and uninterpreted experience, should stand as reminder that in this area the Court does not take the equal protection requirement in a pedagogic manner [See "General Theory of Law and State", p. 161] .

67. In the utilities, tax and economic regulation cases, there are good reasons for judicial self-restraint if not judicial deference to legislative judgment. The legislature after all has the affirmative responsibility. The Courts have only the power to destroy, not to reconstruct. When these are added to the complexity of economic regulation, the uncertainty, the liability to error, the bewildering conflict of the experts, and the number of times the judges have been overruled by events — self-limitation can be seen to be the path to judicial wisdom and institutional prestige and stability. [See "General Theory of Law and State", p. 161]

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71. The Court must be aware of its own remoteness and lack of familiarity with local problems. Classification is dependent on the peculiar needs and specific difficulties of the community. The needs and difficulties of the community are constituted out of facts and opinions beyond the easy ken of the Court [See "General Theory of Law and State", p. 161] . It depends to a great extent upon an assessment of the local condition of these concerns which the legislature alone was competent to make."

8. In **V.C.Shukla v. State (Delhi Administration) [1980 (Suppl.) SCC 249]**, the Supreme Court elaborated on the issue as follows:

"**11**. In a diverse society and a large democracy such as ours where the expanding needs of the nation change with the temper of the times, it is extremely difficult for any legislation to make laws applicable to all persons alike. Some amount of classification is, therefore, necessary to administer various spheres of the activities of the State. It is well settled that in applying Article 14 mathematical precision or nicety or perfect equanimity are not required. Similarity rather than identity of treatment is enough. The courts should not make a doctrinaire approach in construing Article 14 so as to destroy or frustrate any beneficial legislation. What Article 14 prohibits is hostile discrimination and not reasonable classification for the purpose of legislation. Furthermore, the legislature which is in the best position to understand the needs and requirements of the people must be given sufficient latitude for making selection or differentiation and so long as such a selection is not arbitrary and has a rational basis having regard to the object of the Act, Article 14 would not be attracted. That is why this Court has laid down that presumption is always in favour of the constitutionality of an enactment and the onus lies upon the person who attacks the statute to show that there has been an infraction of the constitutional concept of equality. It has also been held that in order to sustain the presumption of constitutionality, the court is entitled to take into consideration matters of common knowledge, common report, the history of the times and all other facts which may be existing at the time of the legislation. Similarly, it cannot be presumed that the administration of a particular law would be done with an "evil eye and an unequal hand". Finally, any person invoking Article 14 of the Constitution must show that there has been discrimination against a person who is similarly situate or equally circumstanced. In the case of **State of U.P. v. Deoman Upadhyaya** [AIR 1960 SC 1125 : 1961 (1) SCR 14 : 1961 (2) SCJ 334] Subba Rao, J., observed as follows:

"No discrimination can be made either in the privileges conferred or in the liabilities imposed. But these propositions conceived in the interests of the public, if logically stretched too far, may not achieve the high purpose behind them. In a society of unequal basic structure, it is well-nigh impossible to make laws suitable in their application to all the persons alike. So, a reasonable classification is not only permitted but is necessary if society should progress."

9. In **Venkateshwara Theatre v. State of A.P. [(1993) 3 SCC 677]**, where the legislature concerned had prescribed different rates of tax by classifying theatres into different classes, namely, air-conditioned, air-cooled, ordinary (other than air-conditioned and air-cooled), permanent and semi-permanent and touring and temporary, it was contended that the classification effected was not perfect, in that, there could not be a further classification amongst theatres falling in the same class on the basis of the location of the theatre in each local area. Rejecting the said contention, the Supreme Court found as follows at paragraphs

20 and 23:

"**20**. Article 14 enjoins the State not to deny to any person equality before the law or the equal protection of the laws. The phrase "equality before the law" contains the declaration of equality of the civil rights of all persons within the territories of India. It is a basic principle of republicanism. The phrase "equal protection of laws" is adopted from the Fourteenth Amendment to the U.S. Constitution. The right conferred by Article 14 postulates that all persons similarly circumstanced shall be treated alike both in privileges conferred and liabilities imposed. Since the State, in exercise of its governmental power, has, of necessity, to make laws operating differently on different groups of persons within its territory to attain particular ends in giving effect to its policies, it is recognised that the State must possess the power of distinguishing and classifying persons or things to be subjected to such laws. It is, however, required that the classification must satisfy two conditions, namely, (i) it is founded on an intelligible differentia which distinguishes those that are grouped together from others; and (ii) the differentia must have a rational relation to the object sought to be achieved by the Act. **It is not the requirement that the classification should be scientifically perfect or logically complete. Classification would be justified if it is not palpably arbitrary.**

……………………… ……………………………… ……………………………….

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23. Just as a difference in the treatment of persons similarly situate leads to discrimination, so also discrimination can arise if persons who are unequals, i.e. differently placed, are treated similarly. In such a case failure on the part of the legislature to classify the persons who are dissimilar in separate categories and applying the same law, irrespective of the differences, brings about the same consequence as in a case where the law makes a distinction between persons who are similarly placed. A law providing for equal treatment of unequal objects, transactions or persons would be condemned as discriminatory if there is absence of rational relation to the object intended to be achieved by the law."

10. In **Union of India and Others v. N.S. Rathnam and Sons – [(2015) 10 SCC 681],** while upholding the decision of a Division Bench of the High Court, which held that when the benefit of a concessional rate under the Customs Act is restored by a notification, there cannot be any discriminatory treatment to some persons who fall in the same category, it was observed as follows at paragraphs 13 and 14 of the said judgment:

> "**13**. It is, thus, beyond any pale of doubt that the justiciability of particular Notification can be tested on the touchstone of Article 14 of the Constitution. Article 14, which is treated as basic feature of the Constitution, ensures equality before the law or equal protection of laws. Equal protection means the right to equal treatment in similar circumstances, both in the privileges conferred and in the liabilities imposed. Therefore, if the two persons or two sets of persons are similarly situated/placed, they have to be treated equally. At the same time, the principle of equality does not mean that every law must have universal application for all persons who are not by nature, attainment or circumstances in the same position. It would mean that the State has the power to classify persons for legitimate purposes. The legislature is competent to exercise its discretion and make classification. Thus, every classification is in some degree likely to produce some inequality but mere production of inequality is not enough. Article 14 would be treated as violated only when equal protection is denied even when the two persons belong to same class/category. Therefore, the person challenging the act of the State as violative of Article 14 has to show that there is no reasonable basis for the differentiation between the two classes created by the State. Article 14 prohibits class legislation and not reasonable classification.
>
> **14**. What follows from the above is that in order to pass the test of permissible classification two conditions must be fulfilled, namely, (*i*) that the classification must be founded on an intelligible differential which distinguishes persons or things that are grouped together from others left out of the group; and (*ii*) that, that

> differential must have a rational relation to the object sought to be achieved by the statute in question. If the Government fails to support its action of classification on the touchstone of the principle whether the classification is reasonable having an intelligible differentia and a rational basis germane to the purpose, the classification has to be held as arbitrary and discriminatory..."

11. Applying these tests for reasonable classification, the Supreme Court, in a recent decision in **Pioneer Urban Land and Infrastructure Limited v. Union of India - [JT 2019 (8) SC 429] = [(2019) 8 SCC 416]**, rejected the challenge to the provisions under the Insolvency and Bankruptcy Code that treated real estate developers as financial debtors. The contention that treating real estate developers as financial debtors was discriminatory inasmuch as unequals were treated as equals, was repelled through the following reasoning:

> "**40.** It is impossible to say that classifying real estate developers is not founded upon an intelligible differentia which distinguishes them from other operational creditors, nor is it possible to say that such classification is palpably arbitrary having no rational relation to the objects of the Code. It was vehemently argued by learned counsel on behalf of the Petitioners that if at all real estate developers were to be brought within the clutches of the Code, being like operational debtors, at best they could have been brought in under this rubric and not as financial debtors. Here again, what is unique to real estate developers vis-à-vis operational debts, is the fact that, in operational debts generally, when a person supplies goods and services, such person is the creditor and the person who has to pay for such goods and services is the debtor. In the case of real estate developers, the developer who is the supplier of the flat/apartment is the debtor inasmuch as the home buyer/allottee funds his own apartment by paying amounts in advance to the developer for construction of the

building in which his apartment is to be found. Another vital difference between operational debts and allottees of real estate projects is that an operational creditor has no interest in or stake in the corporate debtor, unlike the case of an allottee of a real estate project, who is vitally concerned with the financial health of the corporate debtor, for otherwise, the real estate project may not be brought to fruition. Also, in such event, no compensation, nor refund together with interest, which is the other option, will be recoverable from the corporate debtor. One other important distinction is that in an operational debt, there is no consideration for the time value of money – the consideration of the debt is the goods or services that are either sold or availed of from the operational creditor. Payments made in advance for goods and services are not made to fund manufacture of such goods or provision of such services. Examples given of advance payments being made for turnkey projects and capital goods, where customisation and uniqueness of such goods are important by reason of which advance payments are made, are wholly inapposite as examples vis-à-vis advance payments made by allottees. In real estate projects, money is raised from the allottee, being raised against consideration for the time value of money. Even the total consideration agreed at a time when the flat/apartment is non-existent or incomplete, is significantly less than the price the buyer would have to pay for a ready/complete flat/apartment, and therefore, he gains the time value of money. Likewise, the developer who benefits from the amounts disbursed also gains from the time value of money. The fact that the allottee makes such payments in instalments which are co-terminus with phases of completion of the real estate project does not any the less make such payments as payments involving "exchange", i.e. advances paid only in order to obtain a flat/apartment. What is predominant, insofar as the real estate developer is concerned, is the fact that such instalment payments are used as a means of finance qua the real estate project. One other vital difference with operational debts is the fact that the documentary evidence for amounts being due and payable by the real estate developer is there in the form of the information provided by the real estate developer compulsorily under RERA. This information, like the information from information utilities under the Code, makes it easy for home buyers/allottees to approach the NCLT under Section 7 of the Code to trigger the Code on the real estate developer's own information given on its webpage as to delay in construction, etc. It is these fundamental differences between the real estate developer and the supplier of goods and services that the legislature has focused upon and included real estate developers as financial debtors. This being the case, it is clear that there cannot be said to be any infraction of equal protection of the laws."

12. On an analysis of the precedents referred above, and applying the principles discernible therefrom to the facts in the instant cases, it can be seen that the tax concessions envisaged under the Acts are intended to provide a level playing field for Government/aided educational institutions on the one hand and the self-financing educational institutions on the other. Tax concessions have been granted to the former category, keeping in mind the role played by them in discharging the sovereign obligation of the State to provide education, despite the economic limitations faced by them. It is trite that Government and Government Aided Educational institutions are subjected to a different system of control when compared to Unaided Educational institutions that do not function under the restrictions imposed on the former category in respect of collection of fees and payment of salaries/wages to teaching and non-teaching staff. In that sense therefore, this is not a case where there is an under-inclusion in a classification that is effected for the purposes of extension of the benefit of exemption. It is simply a case of exemption granted to persons in an identified class, with those left out forming a distinct and separately identifiable class. In other words, the classification brought about is between unequals, and when viewed against the objective of the provision granting exemption, which is to provide relief from the

financial burden imposed through taxation, it cannot be said that the classification effected has no nexus with the object sought to be achieved by the legislature through the exemption provision.

13. I also note that a challenge to the very same provision under the Kerala Panchayath Raj Act, on the ground of alleged discrimination, was considered by another learned Single Judge of this Court in the judgment reported in **Sreenarayana Gurukulam College of Engineering, Kolenchery v. State of Kerala and Another - [2016 (4) KHC 482]**, where the learned Judge observed as follows at paragraphs 8, 9 and 10:

> "8. In the instant case whether the buildings and hostels for the purpose of education and stay owned or financed by the Government and owned by the private management of Self-financing Educational Institutions can be treated alike. Whether there is any *intelligible differenti*a which distinguishes the buildings owned by the Government and owned by private management of self-financing institutions. The matter in issue involved in the instant case falls exclusively in the domain of taxation and has no connection with the academic affairs. Therefore, the extent of enquiry is confined to the fiscal status of institutions only. What is the basis of the classification? In my view, this classification is made, by granting exemption to the building owned or financed by the Government, on the basis that public money is utilised for the construction and maintenance of such buildings; whereas in the case of the buildings and hostels owned and maintained by private management of self-financing institutions, the public money has not been involved. Put it differently, this exemption is a privilege granted to the public money and it can be said that buildings and hostels constructed and maintained by using public money is exempted from payment of property tax and the people, as a whole, is the beneficiary of this exemption. If property tax is imposed on buildings and hostels owned by the Government, that amount also will be taken from the public fund. More importantly,

exemption is given to the institutions, functioning under the administrative control of the Government and to which Governmental auditing of funds and expenditure is made compulsory, whereas, the case of self-financing institutions, such control and auditing of funds are absent.

9. Secondly, the expression 'self financing' itself shows that such institutions are having their own fee structure, which cannot be compared with fees of a Government College. Though, it is regulated and controlled by the above referred Statute, it is much higher than that of Government Colleges, wherein a nominal fee alone is collected from the students and certain rooms are reserved for students from socially and economically backward classes, in the hostels owned by the Government. In my view, this classification on the aforesaid basis is a rational one and there is an *intelligible differentia* in this classification. Self-financing Educational Institutions form a separate class, different from the Educational Institutions owned and financed or aided by the Government and the discrimination made under Section 207(b) of the Panchayat Raj Act is marked by *intelligible differentia*.

10. Thirdly, it is the case of the petitioner that the petitioner's institution is also governed and regulated by the Kerala Professional Colleges or Institutions (Prohibition of Capitation Fees, Regulation of Admission, Fixation of Non-exploitative fee and other measures to ensure equity and excellence in professional Education) Act, 2006. The preamble of the above Act says that it is an Act to provide for prohibition of capitation fee, regulation of admission, fixation of non-exploitative fee, allotment of seats to Scheduled Castes, Scheduled Tribes and other socially and economically backward classes and other measures to ensure equity and excellence in professional education and for matters connected therewith or incidental thereto. The said Act is a preventive legislation to curb illegality and exploitation in the functioning of the self-financing institutions. Merely on the reason that the receipt of capitation fee is prohibited and the admission and fixation of fee are regulated, it cannot be said that the self-financing colleges are owned or administered by the Government and the financial transactions are subjected to governmental scrutiny. So, such institutions are not entitled to get the privilege of the institution owned and administered by the Government. The petitioner institution is not the creation of a Statute; but the functioning of the institute alone is regulated by several Statutes, covering different field of activity and the Kerala Professional Colleges or Institutions (Prohibition of

> Capitation Fees, Regulation of Admission, Fixation of Non-exploitative fee and other measures to ensure equity and excellence in professional Education) Act, 2006 is one among various such Statutes and on that reason the self-financing Educational Institutions cannot be equated with the Educational Institutions owned and administered by the Government, having the privilege under Section 207 of the Kerala Panchayat Raj Act, 1994. The concept of 'sovereign immunity' is the basis of this privilege of tax exemption granted to the institutions owned or aided and administered by the Government."

14. I am in complete agreement with the aforesaid findings of the learned Single Judge as regards the absence of discrimination and hence, for the reasons stated in the said judgment, read together with the reasons given in this judgment, I dismiss the writ petitions in their challenge against the constitutional validity of Section 207(b) of the Kerala Panchayath Raj Act/Section 235(b) of the Kerala Municipality Act.

While with the above declaration, the challenge to the assessment orders, demand notices and revenue recovery notices would also have to be dismissed, I note that there could be cases where assessees want to prefer statutory appeals against the quantification of their tax liability. I therefore quash the assessment orders, demand notices and revenue recovery notices impugned in these writ petitions only for the limited purpose of enabling the respondent Panchayats/Municipalities to issue fresh assessment orders and demand notices to the petitioners showing the basis of computation of tax and interest therein. On receiving fresh assessment order and demand notices, the petitioners may, if aggrieved by the computation aspects of the tax, approach the Appellate authorities under the Statute for a redressal of their grievances. Otherwise, the tax and interest shall be paid to the respective Panchayats/Muncipalities within a month of service of the demand notices on them.

Sd/-
A.K.JAYASANKARAN NAMBIAR
JUDGE

prp/

APPENDIX OF W.P(C).NO.18185/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 A	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 B	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 C	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 D	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 E	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 F	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 G	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 H	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 I	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 J	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**

EXHIBIT P1 K	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 L	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 M	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 N	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 O	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 P	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 Q	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 R	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 S	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 T	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 U	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 V	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**

EXHIBIT P1 W	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 X	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P1 Y	**TRUE COPY OF THE DEMAND NOTICE DATED 7.9.18 BUILDING NO. 539 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P2	**TRUE COPY OF THE ENGLISH TRANSLATION OF EXT. P1.**
EXHIBIT P2 A	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(A)**
EXHIBIT P2 B	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(B)**
EXHIBIT P2 C	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(C)**
EXHIBIT P2 D	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(D)**
EXHIBIT P2 E	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(E)**
EXHIBIT P2 F	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(F)**
EXHIBIT P2 G	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(G)**
EXHIBIT P2 H	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(H)**
EXHIBIT P2 I	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(I)**
EXHIBIT P2 J	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(J)**
EXHIBIT P2 K	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(K)**
EXHIBIT P2 L	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(L)**

EXHIBIT P2 M	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(M)**
EXHIBIT P2 N	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(O)**
EXHIBIT P2 O	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(P)**
EXHIBIT P2 P	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(Q)**
EXHIBIT P2 Q	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(R)**
EXHIBIT P2 R	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(S)**
EXHIBIT P2 S	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(T)**
EXHIBIT P2 U	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(U)**
EXHIBIT P2 V	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(V)**
EXHIBIT P2 W	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(W)**
EXHIBIT P2 X	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(X)**
EXHIBIT P2 Y	**COPY OF THE ENGLISH TRANSLATION OF EXT. P1(Y)**
EXHIBIT P3 A	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 19178/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 B	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR RS. 905/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 C	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 912/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 D	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 11123/- ISSUED BY THE 2ND RESPONDENT.**

EXHIBIT P3 E	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 82182/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 F	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 48493/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 G	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 19275/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 H	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 15635/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 I	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1443/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 J	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 3709/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 K	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 29920/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 L	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 56885/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 M	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 43181/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 N	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 3528/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 O	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 2406/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 P	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 4963/- ISSUED BY THE 2ND RESPONDENT.**

EXHIBIT P3 Q	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 4963/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 R	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1163/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 S	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1163/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 T	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1163/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 U	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1163/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 V	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1163/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 W	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1163/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 X	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 34026/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 Y	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 6308/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 Z	**COPY OF THE REVENUE RECOVERY NOTICE DATED 15.3.19 FOR 1434/- ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P4 A	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(A)**
EXHIBIT P4 B	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(B)**
EXHIBIT P4 C	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(C)**
EXHIBIT P4 D	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(D)**

EXHIBIT P4 E	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(E)**
EXHIBIT P4 F	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(F)**
EXHIBIT P4 G	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(G)**
EXHIBIT P4 H	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(H)**
EXHIBIT P4 I	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(I)**
EXHIBIT P4 J	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(J)**
EXHIBIT P4 K	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(K)**
EXHIBIT P4 L	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(L)**
EXHIBIT P4 M	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(M)**
EXHIBIT P4 N	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(N)**
EXHIBIT P4 O	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(O)**
EXHIBIT P4 P	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(P)**
EXHIBIT P4 Q	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(Q)**
EXHIBIT P4 R	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(R)**
EXHIBIT P4 S	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(S)**
EXHIBIT P4 T	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(T)**
EXHIBIT P4 U	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(U)**

EXHIBIT P4 V	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(V)**
EXHIBIT P4 W	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(W)**
EXHIBIT P4 X	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(X)**
EXHIBIT P4 Y	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(Y)**
EXHIBIT P4 Z	**COPY OF THE ENGLISH TRANSLATION OF EXT. P3(Z)**
EXHIBIT P5	**COPY OF THE ORDER DATED 7.4.2016 IN WP(C) NO. 11152/2015 OF THIS HON'BLE COURT.**
EXHIBIT P6	**COPY OF THE ORDER DATED 15.1.2013 IN WP(C) NO. 1421/2013 OF THIS HON'BLE COURT.**
EXHIBIT P7	**COPY OF THE CIRCULAR DATED 12.4.2012 ISSUED BY THE GOVERNMENT.**
EXHIBIT P8	**COPY OF THE STATEMENT DATED 14.6.2019 FILED BY THE STATE OF KERALA IN W.P.(C) NO. 9419/2019**

RESPONDENTS EXHIBITS:NIL

//TRUE COPY//

P.S TO JUDGE

APPENDIX OF W.P(C).NO.17577/2010

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE ORDER NO.U.O.NO.AC.A1/I/4304/2006 DATED 18.01.2007.
EXHIBIT P2	TRUE COPY OF THE PERMISSION GRANTED BY THE INDIAN NURSING COUNCIL FOR CONDUCTING B.SC NURSING COURSE FOR THE COLLEGE RUN BY THE PETITIONER, DATED 25.08.2008.
EXHIBIT P3	TRUE COPY OF THE ORDER NO.G.3547/06/NC DATED 20.12.2006, ISSUED BY THE REGISTRAR OF KERALA NURSES AND MIDWIVES COUNCIL, TRIVANDRUM.
EXHIBIT P4	TRUE COPY OF THE ORDER NO. G.1425/2007/NC DATED 14.08.2008 ISSUED BY THE REGISTRAR OF KERALA NURSES AND MIDWIVES COUNCIL.
EXHIBIT P5	TRUE COPY OF THE NOTICE NO.09/09 DATED 30.09.09.
EXHIBIT P6	TRUE COPY OF THE LETTER NO.R1-2716/10 DATED 5.03.2010 ISSUED BY THE 3RD RESPONDENT.
EXHIBIT P7	TRUE COPY OF THE DEMAND NOTICE DATED 8.03.2010.
EXHIBIT P8	TRUE COPY OF THE NOTIFICATION NO.15061/LEG.C1/2009/LAW DATED 7.10.2009 ISSUED BY THE 1ST RESPONDENT.

RESPONDENTS EXHIBITS: NIL

//TRUE COPY//

P.S TO JUDGE

APPENDIX OF WP(C) 24238/2011

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF NOTICES DATED 14.05.2010 ISSUED BY THE 3RD RESPONDENT.
EXHIBIT P2	TRUE COPY OF THE NOTICE DATED 14.05.2010 ISSUED BY THE 3RD RESPONDENT.
EXHIBIT P3	TRUE COPY OF THE OBJECTION SUBMITTED BY THE PETITIONER DATED 18.06.2010.
EXHIBIT P4	TRUE COPY OF THE OBJECTION SUBMITTED BY THE PETITIONER DATED 18.06.2010.
EXHIBIT P5	TRUE COPY OF THE ORDER DATED 19.02.2011 ISSUED BY THE 3RD RESPONDENT.
EXHIBIT P6	TRUE COPY OF THE ORDER DATED 19.02.2011 ISSUED BY THE 3RD RESPONDENT.
EXHIBIT P7	TRUE COPY OF THE APPEAL FILED BY THE PETITIONER DATED 08.03.2011.
EXHIBIT P8	TRUE COPY OF THE APPEAL FILED BY THE PETITIONER DATED 08.03.2011.
EXHIBIT P9	TRUE COPY OF THE ORDER DATED 06.07.2011 ISSUED BY THE 2ND RESPONDENT.
EXHIBIT P10	TRUE COPY OF THE ORDER DATED 06.07.2011 ISSUED BY THE 2ND RESPONDENT.
EXHIBIT P11	TRUE COPY OF THE GOVT. ORDER DATED 11.03.2005.
EXHIBIT P12	TRUE COPY OF THE CERTIFICATE DATED 11.12.2007 ISSUED BY THE MINORITY COMMISSION.
EXHIBIT P13	TRUE COPY O F THE LETTER DATED 13.06.2011 SUBMITTED BY THE PETITIONER.
EXHIBIT P14	TRUE COPY OF DEMAND NOTICE IN RESPECT OF BUILDING NO.VP.VIII/254.A DATEAD 01.03.2012 ISSUED BY THE 2ND RESPONDENT.
EXHIBIT P15	TRUE COPY OF DEMAND NOTICE IN RESPECT OF BUILDING NO.VP.VIII/254.B DATED 01.03.2012 ISSUED BY THE 2ND RESPONDENT.
EXHIBIT P16	TRUE COPY OF DEMAND NOTICE IN RESPECT OF BUILDING NO.VP.VIII/31.A DATED 01.03.2012 ISSUED BY THE 2ND RESPONDENT.
RESPONDENTS EXHIBITS:	NIL.

//TRUE COPY//

P.S TO JUDGE

APPENDIX OF W.P(C) 1421/2013

PETITIONER'S EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE PROCEEDINGS F.NO.06/06/KER/ENGG/2005/51 DATED 27.5.2002 OF THE AICTE**
EXHIBIT P2	**TRUE COPY OF THE G.O.MS.NO.72/2002./H.EDN.DATED 2.7.2002 OF THE PRINCIPAL SECRETARY HIGHER EDUCATION DEPARTMENT**
EXHIBIT P3	**TRUE COPY OF THE ORDER NO.ACAD.A1/AICTE 2446/2002 DATED 3.4.2003**
EXHIBIT P4	**TRUE COPY OF THE CIRCULAR NO.49590/RC2/2011/LSGD DATED 12.4.2012 OF THE 1ST RESPONDENT**
EXHIBIT P5	**TRUE COPY OF THE DEMAND NOTICE DATED 26.9.2012 OF THE 2ND RESPONDENT.**
EXHIBIT P6	**TRUE COPY OF THE LETTER NO.B1-3497/12 DATED 26.11.2012 OF THE 2ND RESPONDENT.**
EXHIBIT P6(A)	**TRUE COPY OF THE MODIFIED DEMAND DATED 4.1.2013 FOR RS.103309/- OF THE 2ND RESPONDENT.**
RESPONDENTS EXHIBITS:	**NIL**

//TRUE COPY//

P.S TO JUDGE

APPENDIX OF W.P(C).NO.9333/2014

PETITIONER'S EXHIBITS:

EXHIBIT P1	PHOTOSTAT COPY OF THE AFFILIATION GRANTED TO THE PETITIONER'S EDUCATIONAL INSTITUTION BY THE CALICUT UNIVERSITY
EXHIBIT P2	TRUE COPY OF THE BUILDING PERMIT ISSUED BY THE 2ND RESPONDENT FOR CONSTRUCTING THE COLLEGE BUILDING
EXHIBIT P3	RELEVANT PAGE OF THE RECOGNITION GRANTED BY THE AICTE,NEW DELHI TO THE PETITIONER'S COLLEGE.
EXHIBIT P4	TRUE COPY OF THE NOTICE DATED 15-3-2014 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P5	TRUE COPY OF THE DEMAND NOTICE DATED 15-3-2014
EXHIBIT P6	TRUE COPY OF THE DEMAND NOTICES DATED 15-3-2014
EXHIBIT P7	TRUE COPY OF THE INTERIM ORDER ISSUED BY THIS HONOURABLE COURT IN WP(C)8925/2012 DATED 12-4-2012.
EXHIBIT P8	TRUE COPY OF THE ORDER ISSUED BY THE GOVERNMENT DATED 14-2-2013.

RESPONDENTS EXHIBITS: NIL

//TRUE COPY//

P.S TO JUDGE

APPENDIX OF W.P(C).NO.10323/2015

PETITIONER'S EXHIBITS:

EXHIBIT P1	**A TRUE COPY OF THE DEMAND NOTICES DATED 26/11/2014, 05/12/2014 AND 03/12/2014 SERVED ON THE PETITIONER ON 20/01/2015 ALONG WITH ITS TRUE ENGLISH TRANSLATION.**

RESPONDENTS EXHIBITS/ANNEXURES:

EXHIBIT R1(A)	A TRUE COPY OF THE NOTIFICATION DATED 14/01/2011
ANNEXURE R3A(1) TO R3 A(10-1)	TRUE COPY OF DEMAND NOTICES DATED 25.02.2019 ISSUED BY THE 3RD RESPONDENT PANCHAYAT AND ENGLISH TRANSLATIONS
ANNEXURE R3(B) TO R3B(1-B)	TRUE COPY OF NOTIFICATION DATED 14.01.2011 AND ENGLISH TRANSLATION
ANNEXURE R3(C) TO R3C(1-A)	TRUE COPY OF THE RESOLUTION OF THE 3RD RESPONDENT DATED 20.09.2011 AND ENGLISH TRANSLATION
ANNEXURE R3(D) TO R3D(1)	TRUE COPY OF THE RESOLUTION OF THE 3RD RESPONDENT DATED 09.04.2015 AND ENGLISH TRANSLATION
ANNEXURE R3(E) TO R3E(1)	TRUE COPY OF THE RESOLUTION OF THE 3RD RESPONDENT DATED 30.06.2015 AND ENGLISH TRANSLATION

//TRUE COPY//

P.S TO JUDGE

APPENDIX OF W.P(C).NO.11152/2015

PETITIONER'S/S EXHIBITS:

EXT.P1.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P1(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P1.

EXT.P2.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P2(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P2.

EXT.P3.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P3(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P3.

EXT.P4.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P4(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P4.

EXT.P5.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P5(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P5.

EXT.P6.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P6(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P6.

EXT.P7.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P7(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P7.

EXT.P8.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P8(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P8.

EXT.P9.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P9(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P9.

EXT.P10.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P10(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P10.

EXT.P11.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P11(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P11.

EXT.P12.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P12(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P12.

EXT.P13.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P13(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P13.

EXT.P14.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P14(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P14.

EXT.P15.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P15(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P15.

EXT.P16.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P16(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P16.

EXT.P17.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P17(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P17

EXT.P18.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P18(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P18

EXT.P19.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P19(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P19

EXT.P20.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P20(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P20

EXT.P21.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 3/12/2014 ISSUED FROM THE 2ND RESPONDENT

EXT.P21(A).COPY OF ENGLISH TRANSLATION OF EXT.P21

EXT.P22.TRUE COPY OF THE DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P22(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P22

EXT.P23.TRUE COPY OF ENGLISH TRANSLATION OF EXT.P22 DEMAND NOTICE FOR THE PROPERTY TAX DATED 12/2/2015 ISSUED FROM THE 2ND RESPONDENT

EXT.P23(A).TRUE COPY OF ENGLISH TRANSLATION OF EXT.P23

EXT.P24.TRUE COPY OF THE CIRCULAR DATED 12/4/2012 ISSUED BY THE 1ST RESPONDENT

RESPONDENTS EXHIBITS:

EXHIBIT R2(A): A TRUE COPY OF THE NOTIFICATION DATED 19.10.2011 AND BEARING NO.B2-5865/2011 PUBLISHED IN MALAYALA MANORAMA NEWSPAPER ON 24.10.2011

EXHIBIT R2(B): A TRUE COPY OF THE NOTIFICATION DATED 19.10.2011 AND BEARING NO.B2-5865/2011 PUBLISHED IN MALAYALA MANORAMA NEWSPAPER ON 24.12.2011

EXHIBIT R2(C): A READABLE TRUE COP0Y OF THE CONTENTS OF EXHIBIT R2(B) NEWSPAPER PUBLICATION

EXHIBIT R2(D): A TRUE COPY OF THE NOTIFICATION DATED 03.03.2012 AND BEARING NO.B2-5865/2011 PUBLISHED IN MATHRUBHUMI NEWSPAPER ON7.3.2012

//TRUE COPY//

P.S TO JUDGE

APPENDIX OF W.P(C).NO.28475/2016

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	A TRUE COPY OF THE OCCUPANCY CERTIFICATE DATED 11/03/2010
EXHIBIT P2	A TRUE COPY OF THE NOTICE DATED 20/12/2010 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P3	A TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER DATED 28/12/2010 BEFORE THE 2ND RESPONDENT
EXHIBIT P4	A TRUE COPY OF THE PROPERTY TAX RECEIPT DATED 28/12/2010 PAID BY THE PETITIONER
EXHIBIT P5	A TRUE COPY OF THE DEMAND NOTICE DATED 01/03/2013 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P6	A TRUE COPY OF THE REPRESENTATION DATED 2/3/2013 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
EXHIBIT P7	A TRUE COPY OF THE DEMAND NOTICE DATED 03/02/2016 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P8	A TRUE COPY OF THE REPLY DATED 04/02/2016 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT
EXHIBIT P9	A TRUE COPY OF THE ORDER DATED 10/03/2010 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P10	A TRUE COPY OF THE DEMAND NOTICE DATED 18/3/2016 ISSUED BY THE 2ND RESPONDENT
EXHIBIT P11	A TRUE COPY OF THE NOTIFICATION NO.49590/RC2/LSGD DATED 12/4/2012

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

APPENDIX OF W.P(C).NO.6468/2017

PETITIONER'S EXHIBITS:

EXHIBIT P1	COPY OF THE ASSESSMENT ORDER DATED 04.11.2008
EXHIBIT P2	COPY OF THE DEMAND NOTICE DATED 18.05.2011
EXHIBIT P3	COPY OF THE INTERIM ORDER DATED 20.06.2011
EXHIBIT P4	COPY OF THE RECEIPT DATED 24.11.2011
EXHIBIT P5	COPY OF THE CIRCULAR OF THE GOVERNMENT DATED 12.04.2012
EXHIBIT P6	COPY OF THE PETITION OF THE PETITIONER DATED 20.11.2013
EXHIBIT P7	COPY OF THE PETITION OF THE PETITIONER DATED 21.04.2014
EXHIBIT P8	COPY OF THE PETITION OF THE PETITIONER DATED 04.09.2014
EXHIBIT P9	COPY OF THE REVENUE RECOVERY NOTICE DATED 09.01.2017
EXHIBIT P10	COPY OF THE REPRESENTATION OF THE PETITIONER DATED 20.01.2017.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

APPENDIX OF W.P(C).NO.10637/2018

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	TRUE COPY OF THE DEMAND NOTICE DATED 11-11-2016 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
EXHIBIT P1(A)	TRUE COPY OF THE DEMAND NOTICE DATED 11-11-2016 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
EXHIBIT P1(B)	TRUE COPY OF THE DEMAND NOTICE DATED 11-11-2016 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
EXHIBIT P2	TRUE COPY OF THE DEMAND NOTICE DATED 30-1-2017 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
EXHIBIT P2(A)	TRUE COPY OF THE DEMAND NOTICE DATED 30-1-2017 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER
EXHIBIT P2(B)	TRUE COPY OF THE DEMAND NOTICE DATED 30-1-2017 ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER.
EXHIBIT P3.	TRUE COPY OF THE REVENUE RECOVERY DEMAND NOTICE DATED 24-2-2018 BY THE 3RD RESPONDENT TO THE PETITIONER.
EXHIBIT P3(A)	TRUE COPY OF THE REVENUE RECOVERY DEMAND NOTICE DATED 24-2-2018 BY THE 3RD RESPONDENT TO THE PETITIONER.
EXHIBIT P3(B)	TRUE COPY OF THE REVENUE RECOVERY DEMAND NOTICE DATED 24-2-2018 BY THE 3RD RESPONDENT TO THE PETITIONER.

RESPONDENTS EXHIBITS: NIL.

//TRUE COPY//

P.S. TO JUDGE

APPENDIX OF W.P(C).NO.37453/2018

PETITIONER'S EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE JUDGMENT DATED 12/10/2017 IN WP(C) NO.529/2016 OF THIS HON'BLE COURT.**
EXHIBIT P2	**TRUE COPY OF THE JUDGMENT DATED 6/11/2017 IN RP.946/17 IN WP(C) NO.529/2016 OF THIS HON'BLE COURT.**

RESPONDENTS EXHIBITS: **NIL.**

//TRUE COPY//

P.S. TO JUDGE

APPENDIX OF W.P(C).NO.7493/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE G.O.(MS)NO.71/2004/H.EDN DATED 30.6.2004 ISSUED BY THE GOVERNMENT OF KERALA.**
EXHIBIT P2	**TRUE COPY OF ORDER DATED 23.2.2005 ISSUED BY NATIONAL COUNCIL FOR TEACHER EDUCATION GRANTING RECOGNITION TO THE CICS COLLEGE OF TEACHER EDUCATION.**
EXHIBIT P3	**TRUE COPY OF DEMAND NOTICE DATED 13.8.2018 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P3 A	**TRUE COPY OF THE DEMAND NOTICE DATED 14.8.2018 ISSUED BY THE 2ND RESPONDENT.**
EXHIBIT P4	**TRUE COPY OF THE APPEAL DATED 1.9.2018 SUBMITTED BY THE PETITIONER BEFORE THE 1ST RESPONDENT.**
EXHIBIT P5	**TRUE COPY OF THE COMMUNICATION DATED 6.10.2018 ISSUED BY THE SECOND RESPONDENT.**

RESPONDENTS EXHIBITS:

EXHIBIT R2A:	**COPY OF THE PROPERTY TAX ASSESSMENT NOTIFICATION DATED 29.11.2016.**
EXHIBIT R2B:	**COPY OF PAPER PUBLICATION IN MATHRUBHUMI DAILY, KOZHIKODE EDN., DATED 22.12.2016.**
EXHIBIT R2C	**COPY OF DECISION OF STANDING COMMITTEE DATED 9.10.2018 ON EXHIBIT P4 APPEAL.**

//TRUE COPY//

P.S. TO JUDGE

APPENDIX OF W.P(C).NO.11725/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	**TRUE COPY OF THE GAZETTE NOTIFICATION OF ACT 31 OF 2009-KERALA PANCHAYAT RAJ (AMENDMENT) ACT, 2009 BEARING NO.15062/LEG.C1/2009/LAW DATED 07.10.2009.**
EXHIBIT P2	**THE TRUE COPY OF THE DEMAND NOTICE DATED 21.03.2019 WITH RESPECT TO BUILDING NOS.212 ALONG WITH ENGLISH TRANSLATION.**
EXHIBIT P2 A	**THE TRUE COPY OF THE DEMAND NOTICE DATED 21.03.2019 WITH RESPECT TO BUILDING NO.218 ALONG WITH ENGLISH TRANSLATION.**
EXHIBIT P2 B	**THE TRUE COPY OF THE DEMAND NOTICE DATED 21.03.2019 WITH RESPECT TO BUILDING NO.219 ALONG WITH ENGLISH TRANSLATION.**
EXHIBIT P3	**A TRUE COPY OF THE REPRESENTATION BEARING REFERENCE NO.WAHE/PARTNER/250/03/2019, DATED 30.03.2019.**
EXHIBIT P4	**THE TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEARING REF. NO.WAHE/MP/2015/08 DATED 30.09.2015.**

RESPONDENTS EXHIBITS: **NIL.**

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P.S. TO JUDGE

APPENDIX OF W.P(C).NO.12720/2019

PETITIONER'S/S EXHIBITS:

EXHIBIT P1	**A TRUE COPY OF THE BUILDING PERMIT DATED 24.04.2009.**
EXHIBIT P2	**TRUE COPY OF CIRCULAR NO.49590/RC2/2011/LSGD DATED 12.04.2012.**
EXHIBIT P3	**A TRUE COPY OF THE NOTICE DATED 19.02.2019.**
EXHIBIT P4	**TRUE COPY OF THE RR DEMAND NOTICE DATED 08.03.2019.**
EXHIBIT P4 A	**TRUE COPY OF THE RR DEMAND NOTICE DATED 08.03.2019.**
EXHIBIT P5	**TRUE COPY OF THE INTERIM ORDER ISSUED BY WP(C)NO.29711/14 DATED 11.11.2014.**
EXHIBIT P5 A	**TRUE COPY OF THE INTERIM 0RDER ISSUED IN WP(C)NO.9673/2015 DATED 26.03.2015.**

RESPONDENT'S EXHIBITS:

EXHIBIT-R3(A)	**TRUE COPY OF THE PROVISIONAL NOTIFICATION DATED 11-08-2011 PUBLISHED IN MALAYALA MANORAMA DAILY.**

//TRUE COPY//

P.S. TO JUDGE