



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

WEDNESDAY, THE 31ST DAY OF JANUARY 2024 / 11TH MAGHA, 1945

WP(C) NO. 41731 OF 2023

PETITIONER/S:

PHILIP K.P.,
AGED 83 YEARS
S/O K. K. PERUMAL , PHILIP'S PARK, ST.MARTINS
LANE, PALARIVATTOM, ERNAKULAM, PIN - 682025

BY ADVS.
K.M.ANEESH
K.SANTHOSH KUMAR (KALIYANAM)
ADARSH KUMAR
SHASHANK DEVAN

RESPONDENT/S:

- 1 DEPUTY TAHSILDAR (BT) AND ASSESSING AUTHORITY
UNDER THE BUILDING TAX ACT,
KANAYARMUR TALUK, TALUK OFFICE, ERNAKULAM, PIN -
672011
- 2 VILLAGE OFFICER,
POONITHURA VILLAGE, FIRST FLOOR, ROSY BAZAAR,
SAHODARAN AYYAPPAN ROAD, VYTTILA, ERNAKULAM,
KERALA, PIN - 682019
- 3 DEPUTY THAHSILDAR (RR) ,
KANAYARMUR, KANAYANNUR TALUK, TALUK OFFICE,
ERNAKULAM, PIN - 672011

OTHER PRESENT:

SMT.JASMINE M.M.-GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 31.01.2024, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



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J U D G M E N T

The present writ petition has been filed mainly seeking the following prayers:

- “i) Issue a writ of certiorari or any other appropriate writ, order or direction and call for the records leading to Exhibit P11 revenue recovery proceedings and to quash the same as illegal and unconstitutional;
- ii) Issue a writ of mandamus or any other appropriate writ, order or direction to the 1st respondent to consider Exhibit P9 made by the petitioner and to pass fresh assessment order as to the building tax with respect of the building constructed by the petitioner as evidenced by Exhibit P4.”

2. Rectification application, Ext.P6, filed by the petitioner against Ext.P5 order of assessment and demand is pending before the 1st respondent since 23.1.2017. Hence, the 1st respondent is directed to consider and pass appropriate orders, in accordance with law, on the rectification application within a period of two weeks from today. It is also directed that the



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interim order dated 13.12.2023 granted in this writ petition shall remain in operation for a period of two weeks from today.

The present writ petition is disposed as above. Pending interlocutory application, if any, in the present writ petition stands dismissed.

Sd/-
DINESH KUMAR SINGH
JUDGE

jg

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APPENDIX OF WP (C) 41731/2023

PETITIONER EXHIBITS

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| Exhibit P1 | TRUE COPY OF THE OCCUPANCY CERTIFICATE ISSUED BY THE CORPORATION OF COCHIN DATED 15/07/2008 |
| Exhibit P2 | TRUE COPY OF THE NOTICE OF DEMAND ISSUED BY THE 1ST RESPONDENT DATED 06/10/2009 |
| Exhibit P3 | TRUE COPIES OF THE RECEIPTS BUILDING TAX IN FOUR INSTALLMENTS ON 19- 10-2009, 14-1-2010, 22-4-2010 AND 16-7-2010 AND ITS ENGLISH TRANSLATION |
| Exhibit P4 | TRUE COPY OF THE OCCUPANCY CERTIFICATE DATED 26-8-2016 ISSUED BY THE CORPORATION OF COCHIN |
| Exhibit P5 | TRUE COPY OF THE DEMAND NOTICE DATED 6-01-2017 ISSUED BY THE 1ST RESPONDENT |
| Exhibit P6 | TRUE COPY OF THE REPRESENTATION DATED 20-01-2017 MADE BY THE PETITIONER |
| Exhibit P7 | TRUE COPY OF THE REMINDER DATED 19-12-2017 MADE BY THE PETITIONER |
| Exhibit P8 | TRUE COPY OF THE COMMUNICATION DATED 12-3-2018 ISSUED BY THE 1ST RESPONDENT ALONG WITH ENGLISH TRANSLATION |
| Exhibit P9 | TRUE COPY OF THE COVERING LETTER 16-4-2018 ISSUED BY THE PETITIONER TO THE 1ST RESPONDENT |
| Exhibit P10 | TRUE COPY OF THE RECEIPT DATED 19-4-2018 EVIDENCING RECEIPT OF EXHIBIT P9 BY THE 1 ST RESPONDENT ALONG WITH ENGLISH TRANSLATION |



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Exhibit 11 TRUE COPY OF THE REVENUE RECOVERY NOTICE
ISSUED BY THE 3RD RESPONDENT ALONG WITH
ENGLISH TRANSLATION

RESPONDENT EXHIBITS

Exhibit R1(a) TRUE COPY OF THE REPORT DATED 30.08.2016 AND
ITS TRASULATION

Eshibit R1(b) TRUE COPY OF THE HEARING NOTICE DATED
14.10.2016 AND ITS TRANSLATION

ExhibitR1(c) TRUE COPY OF THE REPORT AND ITS TRANSLATION

ExhibitR1 (d) TRUE COPY OF FORM II AND ITS TRANSLATION

Exhibit R1(e): TRUE COPY OF THE SKETCH

Exhibit R1(f) TRUE COPY OF REPRESENTATION DATED 20.01.2017

Exhibit R1(g) TRUE COPY OF THE LETTER DATED.19.12.2017

Exhibit R1(h) TRUE COPY OF THE REPLY DATED 12.03.2018 AND
ITS TRANSLATION

Exhibit R1(i) TRUE COPY OF THE PHOTOGRAPH OF OLD BUILDING
AND NEW BUILDING