(2023) 07 KL CK 0091

In the High Court Of Kerala

Case No : Writ Petition (C) No. 9366 Of 2018

Abdul Salaam APPELLANT

Vs

State Of Kerala RESPONDENT

Date of Decision : 12-07-2023

Acts Referred:

Citation : (2023) 07 KL CK 0091

Hon'ble Judges : C.S.Dias, J

Bench : Single Bench

Advocate : K.R.Vinod, M.S.Letha, M.K.Aboobacker, Sreejith V.S.

Final Decision : Disposed Of

Judgement

C.S Dias, J

1. The writ petition is filed challenging Exts.P5 and P6 demand notices issued by the 4th respondent and to declare that the petitioner is not liable to pay the enhanced property tax.

2. The petitioner's case is that, he is the co-owner of a commercial building situated under the third respondent Municipality. The third respondent has unjustifiably enhanced the property tax by 100%. By Ext.P3 common judgment, this Court had quashed the demand notices and directed the third respondent to pass fresh orders of assessment after hearing the petitioner. Although the petitioner submitted his objections to the same, he has been served with Ext.P5 demand notice, informing him that the building tax has been retrospectively revised to Rs.43785/- and he has to pay the same within 15 days. The said demand is arbitrary and onerous and is liable to be quashed. Hence, the writ petition.

3. Heard; Sri. K.R. Vinod, the learned counsel appearing for the petitioner,the learned Government Pleader appearing for the respondents 1 and 2 and Sri. M.K.Aboobacker, the learned Standing Counsel appearing for the respondents 3

and 4.

4. Today, when the writ petition taken up for consideration, all the respective counsel in unison submitted that this Court by a common judgment dated 16.3.2023 in W.P(C)No.40660/2016 and connected cases, has allowed batch of writ petitions, directing the Municipality to take a fresh decision in accordance with G.O(Rt.) No.540/2019/LSGD dated 06.03.2019. They submitted that this writ petition can also be disposed of in the light of the above common judgment.

5. Having considered the pleadings and materials on record and after perusing the common judgment dated 16.3.2023, I deem it appropriate to dispose of the writ petition in the light of the above common judgment.

Resultantly, the writ petition is disposed of in the following manner:-

(i) The impugned Exts.P5 and P6 demand notices are quashed.

(ii) The third respondent Municipality would be at liberty to take appropriate action in accordance with G.O(Rt.) No.540/2019/LSGD dated 06.03.2019 and pass fresh orders on the same.

(iii) Needless to mention, if the petitioner is aggrieved by any such order to be passed, it would be up to him to work out his remedies in accordance with law.