(1999) 02 KL CK 0020

In the High Court Of Kerala

Case No : O.P. No. 9343 of 1994

N.V. Joseph — APPELLANT

Vs

Dist. Collector and Others — RESPONDENT

Date of Decision : 04-02-1999

Acts Referred:

Kerala Building Tax Act, 1975 — Section 13, 13(1), 13(2), 15

Citation : AIR 1999 Ker 189

Hon'ble Judges : J.B. Koshy, J

Bench : Single Bench

Advocate : Rajan Joseph, for the Appellant; V.V. Asokan, Spl. Govt. Advocate, for the Respondent

Judgement

J.B. Koshy, J.—Petitioner is challenging Ext. P4 proceedings of the Collector revising the building tax. Petitioner?s building was Assessed to building tax by order dated 21-7-1990. Petitioner?s appeal was disposed of by Ext. P2 proceedings dated 17-1-1992. Section 13(2) of the Kerala Building Tax Act, 1975 provides that District Collector shall not suo motu revise an order under Sub-section (1) if that order has been passed more than three months previously. Since the appellate order was passed two years ago, District Collector cannot invoke the provisions of Section 13(2). Another question raised by the Respondent is that it can be u/s 15 of the Act. Section 15 relates to rectification of mistakes. Ext. P2 order is passed by the Revenue Divisional Officer, Idukki. That can be rectified by the same officer. A revisional authority cannot rectify the appellate authority''s order u/s 15, correcting mistakes apparent on the basis of record by the same authority. So question for rectification will not arise. Further notice was issued u/s 13. Since the power of suo motu revision is barred in view of Section 13(2), Ext. P4 is set aside.

2. The original petition is allowed.

