

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE GOPINATH.P.

WEDNESDAY, THE 15<sup>TH</sup> DAY OF MAY,2020/25TH VAISAKHA, 1942

W.P(C) NO. 9950 OF 2020

PETITIONER :

PATTAYIL KUNJUKUNJU MEMORIAL  
CHARITABLE TRUST,  
S.N.I.T., THEPPUPARA, EZHUMKULAM,  
ADOOR, PATHANAMTHITTA- 691523.  
REPRESENTED BY ITS CHAIRMAN MR. K. SADANANDAN.

BY ADVS.

SRI. PAUL JACOB,  
SRI. ENOCH DAVID SIMON JOEL,  
SRI. RONY JOSE,  
SRI. GEORGE A. CHERIAN &  
SRI. LEO LUKOSE,

RESPONDENTS:

1. STATE OF KERALA  
REPRESENTED BY THE SECRETARY,  
DEPARTMENT OF REVENUE,  
SECRETARIAT, THIRUVANANTHAPURAM-695001.
2. THE TAHSILDAR,  
ADOOR TALUK OFFICE,  
ADOOR, PATHANAMTHITTA-691523.
3. REVENUE DIVISIONAL OFFICER,  
REVENUE DIVISION OFFICE,  
ADOOR, PATHANAMTHITTA-691523.
4. VILLAGE OFFICER,  
EZHAMKULAM VILLAGE OFFICE,  
ADOOR, PATHANAMTHITTA-691554.

BY GOVERNMENT PLEADER SRI.K.P.HARISH

THIS WRIT PETITION HAVING COME UP FOR ADMISSION ON  
15.05.2020, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

**ORDER**

Admit. The learned Government Pleader takes notice for respondents 1 to 4. It is the specific case of the petitioner that the claim for exemption has not been dealt with in accordance with the provisions of the Building Tax Act, 1975, inasmuch as there was no reference made to the Government for determination of its eligibility for exemption. In view of the specific averment of the petitioner as above, there will be an interim order, as prayed for, staying the operation of Ext.P7 for a period of two months.

**GOPINATH P., JUDGE***okb*

**APPENDIX****PETITIONERS EXHIBITS:**

- EXHIBIT P1: A TRUE COPY OF THE NOTICE NUMBERED AS B1-9094/13 ISSUED BY THE 2<sup>ND</sup> RESPONDENT DATED 01.07.2013.
- EXHIBIT P2: A TRUE COPY OF THE NOTICE NUMBERED AS B1-9094/13 ISSUED BY THE 2<sup>ND</sup> RESPONDENT DATED 22.06.2016.
- EXHIBIT P3: A TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 31.10.2016.
- EXHIBIT P4: A TRUE COPY OF THE NOTICE NUMBERED AS B1-9094/13 ISSUED BY THE 2<sup>ND</sup> RESPONDENT DATED 10.02.2017.
- EXHIBIT P5: A TRUE COPY OF THE REPRESENTATION SUBMITTED BY THE PETITIONER BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 22.02.2017.
- EXHIBIT P6: A TRUE COPY OF THE NOTICE NUMBERED AS B1-9094/13 ISSUED BY THE 2<sup>ND</sup> RESPONDENT DATED 08.04.2019.
- EXHIBIT P7: A TRUE COPY OF THE ORDER OF ASSESSMENT NUMBERED AS B1-9094/13 ISSUED BY THE 2<sup>ND</sup> RESPONDENT DATED 26.11.2019 IMPOSING AN AMOUNT OF RS. 52,68,600/- AS BUILDING TAX.
- EXHIBIT P8: A TRUE COPY OF THE REPRESENTATION SUBMITTED BEFORE THE 2<sup>ND</sup> RESPONDENT DATED 19.12.2019.
- EXHIBIT P9: A TRUE COPY OF THE COMMUNICATION NUMBERED AS B1-9094/13 ISSUED BY THE 2<sup>ND</sup> RESPONDENT DATED 24.12.2019.
- EXHIBIT P10: A TRUE COPY OF THE REPRESENTATION SUBMITTED BEFORE THE 3<sup>RD</sup> RESPONDENT DATED

27.12.2019.

EXHIBIT P11: A TRUE COPY OF THE COMMUNICATION NUMBERED AS B5-11591/2019 ISSUED BY THE 3<sup>RD</sup> RESPONDENT DATED 09.01.2020.

EXHIBIT P12: A TRUE COPY OF THE JUDGMENT DATED 12.09.2018 IN W.P. (C) NO. 29392 OF 2018 ON THE FILES OF THE HON'BLE HIGH COURT OF KERALA.