

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.SURENDRA MOHAN

FRIDAY, THE 31ST DECEMBER 2010 / 10TH POUSHA 1932

WP(C).No. 38760 of 2010(T)

PETITIONER(S):

**BALAN P.NAIR, PROPRIETOR, KVR CARS,
NH 17, BYE PASS, KANHANGAD SOUTH, ARANGADI.**

BY ADV. SRI.C.K.SREEJITH

RESPONDENT(S):

- 1. THE TAHSILDAR, HOSDURG,
KANHANGAD-671315.**
- 2. REVENUE DIVISIONAL OFFICER,
KASARAGOD AT KANHANGAD-671315.**
- 3. THE VILLAGE OFFICER,
KANHANGAD-671315.**

SENIOR GOVERNMENT PLEADER SRI. P.N. SANTHOSH

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 31/12/2010, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

K.SURENDRAMOHAN, J.

WP (C) No. 38760 of 2010

Dated this the 31st day of December, 2010

J U D G M E N T

The petitioner is the owner of a building which is assessed to building tax under the Kerala Building Tax Act, 1978. According to the petitioner the tax assessed is exorbitant. He is also entitled to exemption in respect of substantial portions of the building. Therefore the petitioner has challenged Ext.P2 assessment order before the appellate authority under the Act. The said appeal, Ext.P3, is submitted before the 2nd respondent. Along with Ext.P3, the petitioner has also submitted Exts.P4 and P5 applications for stay of recovery of the tax that has been assessed.

2. According to the petitioner he has paid the first instalment of the tax assessed. Therefore, he is entitled to a stay of recovery of the balance amount of tax, pending final disposal of Ext.P3 appeal. Though Exts.P4 and P5 stay petitions have been filed he complains that no orders

have been passed thereon till date. In the meantime he apprehends that the tax assessed would be recovered from him by initiating coercive action. Therefore he has filed this writ petition, seeking necessary reliefs.

3. Since Exts. P4 and P5 applications for stay are pending before the 2nd respondent, I do not think it necessary to consider the contentions of the petitioner on the merits. It is sufficient that Exts. P4 and P5 are directed to be disposed of expeditiously.

4. In the above circumstances, this writ petition is disposed of directing the 2nd respondent to consider Exts. P4 and P5 applications for stay and to pass appropriate orders thereon in accordance with law, as expeditiously as possible, at any rate within a period of one month from the date of receipt of a copy of this judgement.

**K.SURENDRAMOHAN,
JUDGE.**

rkc