

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DEVAN RAMACHANDRAN

FRIDAY, THE 29<sup>TH</sup> DAY OF OCTOBER 2021 / 7TH KARTHIKA, 1943

WP (C) NO. 12397 OF 2020

PETITIONER:

PETER E.I, AGED 63 YEARS,  
S/O. IGNATIOUS, EDAKKATTU HOUSE, KUMBALANGI NORTH,  
KOCHI-682007.

BY ADV S.SUJIN

RESPONDENTS:

- 1 THE VILLAGE OFFICER,  
KUMBALANGI, VILLAGE OFFICE, KOCHI, PIN-682007.
- 2 THE TAHSILDAR,  
TALUK OFFICE, FORT KOCHI, KOCHI, PIN-682001.
- 3 THE SUB REGISTRAR,  
OFFICE OF THE SUB REGISTRAR, MATTANCHERRY,  
KOCHI, PIN-682002.
- 4 THE STATE OF KERALA,  
REPRESENTED BY THE CHIEF SECRETARY,  
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN-695001.

BY ADV. SRI. ASHWIN SETHUMADHAVAN - SR.GP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
29.10.2021, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT**

The petitioner submits that when he approached the 1<sup>st</sup> respondent – Village Officer, to remit land tax with respect to the property owned by him, he was asked to first apply for and obtain an encumbrance certificate with respect to it. He says that he consequently approached the 3<sup>rd</sup> respondent – Sub Registrar for the said certificate; but that no action has been taken thereon until now and that this is now causing him irreparable prejudice, because he is being incapacitated from remitting land tax on his own property.

2. However, the learned Senior Government Pleader – Sri.Ashwin Sethumadhavan, submitted that a statement has been filed on record on behalf of the 1<sup>st</sup> respondent, wherein, it has been shown that only a portion of the petitioner's property has

been assessed to tax; while the Transfer of Registry of the others have not yet been effected in his name.

3. The learned Senior Government Pleader submitted that it is only to help the petitioner that the 1<sup>st</sup> respondent requested him to obtain an encumbrance certificate from the 3<sup>rd</sup> respondent. He added that once the said certificate is obtained, all requisite action for allowing the petitioner to remit land tax, after effecting the Transfer of Registry of the property in question in his favour, will be completed.

4. It is luculent from the afore submissions of the learned Senior Government Pleader that the petitioner's request for remittance of land tax has not yet been rejected; but he has only been asked to obtain an encumbrance certificate from the 3<sup>rd</sup> respondent, for which, he says that he has already been made an application. However, since

the said application is not on record, I am of the firm view that petitioner must be directed to approach the 3<sup>rd</sup> respondent with a fresh application, so that he can then be directed to be disposed of it without any delay.

Resultantly, I order this writ petition and permit the petitioner to approach the 3<sup>rd</sup> respondent with an application for issuance of encumbrance certificate of the property covered by his title documents; and if this is done within a period of two weeks from the date of receipt of a copy of this judgment, said Authority shall consider the same and issue the said certificate as expeditiously as is possible, but not later than one week thereafter.

On the petitioner obtaining the encumbrance certificate as afore, he will be at liberty to approach the 1<sup>st</sup> respondent, who shall thereupon consider his request for Transfer of Registry of

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the extents which have not yet been given the said benefit, and to remit the land tax on all his property covered by the title documents, without any avoidable delay, but not later than two weeks thereafter.

**Sd/-**

**DEVAN RAMACHANDRAN**  
**JUDGE**

akv

APPENDIX OF WP(C) 12397/2020

PETITIONER EXHIBITS

EXHIBIT P1            TRUE COPY OF THE RECEIPT FOR BASIC TAX  
                          ISSUED BY THE SPECIAL VILLAGE OFFICER,  
                          DATED 17.06.2019

EXHIBIT P2            TRUE COPY OF THE RECEIPT FOR BASIC TAX  
                          ISSUED BY THE SPECIAL VILLAGE OFFICER,  
                          DATED 23.09.2019.

EXHIBIT P3            TRUE COPY OF THE RECEIPT FOR BASIC TAX  
                          ISSUED BY THE SPECIAL VILLAGE OFFICER,  
                          DATED 23.09.2019.

RESPONDENT'S/S EXHIBITS : NIL.

//TRUE COPY//  
P.A. TO JUDGE