



2024:KER:65580

IN THE HIGH COURT OF KERALA AT ERNAKULAM
PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

FRIDAY, THE 30TH DAY OF AUGUST 2024 / 8TH BHADRA, 1946

WP(C) NO. 12489 OF 2024

PETITIONER:

SAJITHA @ SAJITHA BASHEER,
AGED 54 YEARS,
W/O. BASHEER, "LULU", ULLIYIL P.O., MATTANUR, KANNUR
DISTRICT, PIN - 670 702.

BY ADVS.
T.P.SAJID
SHIFA LATHEEF
MUHAMMED HAROON A.N.
HASHARURAHIMAN U.
MOHEMED FAVAS
SREESHMA B. CHANDRAN
K.P.MOHAMED SHAFI

RESPONDENTS:

- 1 STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT, DEPARTMENT
OF LOCAL SELF GOVERNMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695 001.
- 2 THE SECRETARY,
ANJARAKANDY GRAMA PANCHAYATH, ANJARAKANDY, MAMBA P.O.,
KANNUR DISTRICT, PIN - 670 611.

BY SRI.P.V.ANOOP, SC, ANJARAKANDY GRAMA PANCHAYATH
SMT.JASMINE M M, GP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
30.08.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

The petitioner has approached this Court being aggrieved by the fact that tax at rates applicable to commercial buildings has been levied on a residential building belonging to the petitioner.

2. The learned counsel appearing for the respondent Panchayat would submit with reference to paragraph 6 of the counter affidavit filed by the Secretary of the Grama Panchayat that the grievance of the petitioner can be considered by the competent authority of the Panchayat and if it is found that any tax has been collected in excess from the petitioner, the same can be adjusted against future demands. It is submitted that the amount now demanded has already been remitted by the petitioner.

Having heard the learned counsel for the petitioner and the learned Standing Counsel appearing for the respondent Panchayat, this writ petition will stand disposed of directing the Secretary of the Grama Panchayat to consider the objections raised by the petitioner against the levy of property tax at the rates applicable to commercial buildings in respect of the residential building of the petitioner. The amounts paid by the petitioner will



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be treated as 'paid under protest' and if it is ultimately found that tax has to be levied only at rates applicable to residential buildings, any amount paid in excess by the petitioner shall be adjusted against future demands. The Secretary of the respondent Panchayat shall take a decision in the matter as directed above, after affording an opportunity of hearing to the petitioner, within a period of six weeks from the date of receipt of a certified copy of this judgment.

Sd/-
GOPINATH P.
JUDGE

DK



APPENDIX OF WP(C) 12489/2024

PETITIONER EXHIBITS

- Exhibit P1** TRUE COPY OF THE BUILDING PERMIT DATED 17/2/2016 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER
- Exhibit P2** TRUE COPY OF THE ASSESSMENT ORDER DATED 14/5/2018 ISSUED BY THE TAHSILDAR, KANNUR TO THE PETITIONER
- Exhibit P3** TRUE COPY OF THE TAX RECEIPT DATED 24/7/2018 EVIDENCING THE PAYMENT OF RS. 50,400/- ISSUED BY THE ANJARAKANDY VILLAGE OFFICE, KANNUR TO THE PETITIONER WITH ENGLISH TRANSLATION
- Exhibit P4** TRUE COPY OF THE TAX RECEIPT DATED 24/7/2018 EVIDENCING THE PAYMENT OF RS. 1008/- ISSUED BY THE ANJARAKANDY VILLAGE OFFICE, KANNUR TO THE PETITIONER WITH ENGLISH TRANSLATION
- Exhibit P5** TRUE COPY OF THE TAX RECEIPT DATED 24/7/2018 EVIDENCING THE PAYMENT OF RS. 8000/- ISSUED BY THE ANJARAKANDY VILLAGE OFFICE, KANNUR TO THE PETITIONER WITH ENGLISH TRANSLATION
- Exhibit P6** TRUE COPY OF THE REPLY DATED 27/12/2023 OF THE 2ND RESPONDENT PANCHAYAT TO THE PETITIONER WITH ENGLISH TRANSLATION
- Exhibit P7** TRUE COPY OF THE DEMAND NOTICE DATED 12/3/2024 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER WITH ENGLISH TRANSLATION
- Exhibit P8** TRUE COPY OF THE REPRESENTATION DATED 18/3/2024 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT



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- Exhibit P9** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1470/- ISSUED BY THE 2ND
RESPONDENT TO THE PETITIONER
- Exhibit P10** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1422/-ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER
- Exhibit P11** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1341/- ISSUED BY THE 2ND
RESPONDENT TO THE PETITIONER
- Exhibit P12** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 628/- ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER
- Exhibit P13** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1384/- ISSUED BY THE 2ND
RESPONDENT TO THE PETITIONER
- Exhibit P14** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1157/- ISSUED BY THE 2ND
RESPONDENT TO THE PETITIONER
- Exhibit P15** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1348/- ISSUED BY THE 2ND
RESPONDENT TO THE PETITIONER
- Exhibit P16** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1272/-ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER
- Exhibit P17** TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1322/- ISSUED BY THE 2ND
RESPONDENT TO THE PETITIONER



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Exhibit P18

**TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 1305/-ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER**

Exhibit P19

**TRUE COPY OF THE RECEIPT DATED
30/3/2024 EVIDENCING THE PAYMENT OF
RS. 861/-ISSUED BY THE 2ND RESPONDENT
TO THE PETITIONER**