

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE GOPINATH P.

TUESDAY, THE 12<sup>TH</sup> DAY OF JULY 2022 / 21ST ASHADHA, 1944

WP(C) NO. 22475 OF 2022

**PETITIONER:**

SNDP GOVINDHAPURAM SAKHA YOGAM,  
REPRESENTED BY ITS SECRETARY M.C ASHOKAN  
SNDP GOVINDHAPURAM SAKHA YOGAM  
REG. NO.1928, KOMMERI P.O,  
KOZHIKODE, PIN - 673007.

BY ADVS.  
ARUN KRISHNA DHAN  
VEENA HARIKUMAR  
RICHARD JOSEPH P.  
T.K.SANDEEP  
ARJUN SREEDHAR  
ALEX ABRAHAM

**RESPONDENTS:**

- 1 KOZHIKODE CORPORATION,  
REPRESENTED BY ITS SECRETARY  
CALICUT BEACH , AKASHVANI, KOZHIKODE, PIN - 673032.
- 2 ASSISTANT TOWN PLANNING OFFICER  
OFFICE OF THE DISTRICT TOWN PLANNER. LSGD PLANNING 4TH  
FLOOR KUDFC BUILDING IV CHAKKORATHUKULAM WEST HILL,  
KOZHIKODE, PIN - 673005
- 3 REVENUE OFFICER  
REVENUE DIVISIONAL OFFICE, KOZHIKODE COLLECTORATE,  
CIVIL STATION PO KOZHIKODE, PIN - 673020

**OTHER PRESENT:**

SHRI. V KRISHNA MENON (SC), ADV. THUSHARA JAMES (SR GP)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
12.07.2022, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**J U D G M E N T**

The petitioner states that a building belonging to the petitioner is entitled to for exemption from payment property tax under Section 235 (a) of the Municipality Act, 1994. The Municipality issued Exts.P3 & P4 demanding property tax against which the petitioner preferred a representation on 15-11-2021 claiming that he is entitled to exemption from payment of property tax under the provisions contained in the Municipality Act.

2. When this matter is taken up for consideration today, learned counsel appearing for the petitioner points out that Ext.P6 notice was issued to the petitioner on 21-12-2021, following the representation submitted by the petitioner calling upon the petitioner to submit the documents mentioned therein in support of his claim for exemption. It is submitted that the petitioner has promptly complied with the request in Ext.P6 and a decision is yet to be taken on the representation submitted by the petitioner on 15-11-2021.

3. The learned standing counsel appearing for the respondent Municipality states that the building permit was taken for constructing an office building and the petitioner cannot, therefore, claim exemption from property property tax under Section 235 of the Municipality Act.

4. Having regard to the facts and circumstances of the case, I am of the opinion that the petitioner's claim for exemption under Section 235 of the Municipality Act has to be considered by the competent authority of the respondent Municipality. I note that despite the fact that the petitioner has produced the details required through Ext.P6 as early as in the month of December 2021, a final

decision is yet to be taken in the matter. Therefore this writ petition will stand disposed of directing the 1<sup>st</sup> respondent to take a decision on Ext.P5 representation submitted by the petitioner claiming exemption for payment of property tax in terms of Section 235 of the Municipality Act and to decide the matter after affording an opportunity of hearing to the petitioner. This shall be done as expeditiously as possible at any rate with a period of 2 months from the date of receipt of a certified copy of this judgment. Till orders are passed as above, any demand for property tax against the petitioner shall be kept in abeyance.

Sd/-  
**GOPINATH P.**  
**JUDGE**

AMG

**APPENDIX OF WP (C) 22475/2022**

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE BUILDING PERMIT OF THE ABOVE SAID BUILDING DATED 06.08.2000 ISSUED BY THE KOZHIKODE CORPORATION
- Exhibit P2 TRUE COPY OF THE OCCUPANCY CERTIFICATE DATED 20.01.2011 ISSUED BY SECRETARY, KOZHIKODE CORPORATION
- Exhibit P3 TRUE COPY OF THE DEMAND NOTICE DATED 25.03.2021
- Exhibit P4 TRUE COPY OF THE NOTICE RECEIVED VIA POSTCARD DATED 09.11.2021 ISSUED BY THE KOZHIKODE CORPORATION
- Exhibit P5 TRUE COPY OF THE REPRESENTATION DATED 15.11.2021 PREFERRED BEFORE THE RESPONDENT
- Exhibit P6 TRUE COPY OF THE NOTICE DATED 21.12.2021