

N.A.Abdul Rahman Vs Kasaragod Municipality

Court: High Court Of Kerala

Date of Decision: Jan. 14, 2025

Hon'ble Judges: Harisankar V. Menon, J

Bench: Single Bench

Advocate: I.V.Pramod, K.V.Sasidharan, Saira Souraj P., Mathew B. Kurian, K.T.Thomas

Final Decision: Disposed Of

Judgement

Harisankar V. Menon, J

1. Petitioner had constructed a commercial building within the area of jurisdiction of the 1st respondent Municipality. After the construction of the

afore building, the same is occupied with effect from 23.05.2018, as seen from Ext.P5 occupancy certificate.

2. The petitioner has filed the captioned writ petition essentially challenging the demand of tax for periods anterior to the afore date of occupancy,

essentially placing reliance on a Division Bench judgment of this Court in Dr. P. J. Joy v. The Corporation of Kochi [2024 (3) KLT 147].

Having considered the submissions made by Sri.I.V. Pramod, learned counsel for the petitioner and Sri.K.T. Thomas, learned Standing Counsel for

the respondent Municipality, this writ petition would stand disposed of as under:

(i) The proceedings at Exts.P6 to P83 issued by the respondent Municipality would stand set aside.

(ii) It is made clear that the respondent Municipality can proceed against the petitioner for demand of property tax only with reference to the date of

occupancy, as noticed in Ext.P5.