

(2010) 02 KL CK 0081

High Court Of Kerala

Case No: Writ Petition (C) No. 12918 of 2008 (K)

Anwar M. Easa and Another

APPELLANT

Vs

District Collector, Ernakulam

RESPONDENT

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**Date of Decision:** Feb. 2, 2010**Citation:** (2010) 2 ILR (Ker) 515 : (2010) 1 KLJ 296 : (2010) 1 KLT 747**Hon'ble Judges:** Thottathil B. Radhakrishnan, J**Bench:** Single Bench**Advocate:** V.P. Sukumar, for the Appellant; A.J. Varghese (G.P.), for the Respondent

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### Judgement

Thottathil B. Radhakrishnan, J.

The petitioners say that land tax is not being collected from them on grounds referable to the pendency of revenue recovery proceedings. The collection of revenue is income for the State. There is no inhibition in the law relating to revenue recovery prohibiting collection of land tax in the name of the Thandaper holder and also issuance of receipts to the person who pays land tax as the receipt of land tax and the issuance of receipt will, in no way, hinder the revenue recovery proceedings. The question of the Government getting the title over the property would be only if it purchases the property in revenue auction. If the sale under the Revenue Recovery Act following attachment, is in favour of a third party, the transfer of title will go accordingly. The mere attachment will not result in an encumbrance which would necessarily deprive the State of its right to collect land revenue. Under such circumstances there is no reason why land not be collected in relation to the property in question, in the account of the Thandaper holder. The writ petition is, therefore, ordered directing that without prejudice to revenue recovery proceedings (Ext.P1) or any other revenue recovery proceedings, the land tax, if any, offered in the name of or on behalf of the Thandaper account holder, will be collected and receipts issued accordingly. All other issues on merits are left open.