



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE BECHU KURIAN THOMAS

MONDAY, THE 7TH DAY OF APRIL 2025 / 17TH CHAITHRA, 1947

WP(C) NO. 14281 OF 2025

PETITIONER :

SISTER JUBY K.S ALIAS SISTER LITTY THERESA
AGED 46 YEARS, MOTHER SUPERIOR,
ALPHONSA CONVENT, ERUDE, KODATHAYI,
KODATHAYI VILLAGE, THAMARASSERY TALUK,
KOZHIKKODE DISTRICT, PIN - 673 582

BY ADVS.
SANTHARAM.P
REKHA ARAVIND
P.G.GOKULNATH

RESPONDENTS :

- 1 STATE OF KERALA
REPRESENTED BY REVENUE SECRETARY,
2ND FLOOR, NORTH BLOCK, SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001
- 2 TAHSILDAR
TALUK OFFICE, THAMARASSERY PO,
KOZHIKKODE DISTRICT, PIN - 673 573
- 3 VILLAGE OFFICER
VILLAGE OFFICE, KODATHAI, MAIKAVE PO,
KODENCHERRY ROAD, KOZHIKKODE DISTRICT,
PIN - 673 578

BY SMT.JASMIN M.M., GOVERNMENT PLEADER



THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07.04.2025, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:



BECHU KURIAN THOMAS, J.
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W.P.(C).No.14281 of 2025
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Dated this the 7th day of April, 2025

JUDGMENT

Petitioner challenges Ext.P1 and Ext.P2 orders of assessment of building tax and luxury tax under Sections 5 and 5A respectively of the Kerala Buildings Tax Act, 1975 (for short, 'the Act').

2. According to the petitioner, Alphonsa Convent is housed in a building constructed for the purpose of the said convent and is entitled for exemption from building tax as per Section 3 of the Act. However, without reference to the nature of the building and in a mechanical manner, respondents have issued Ext.P1 and Ext.P2 assessment orders, contrary to the requirement of law and hence they have approached this Court challenging the same.

3. I have heard Sri.P.G.Gokulnath, the learned counsel for the petitioner as well as Smt.Jasmin M.M., the learned Government Pleader.

4. This Court has repeatedly observed that assessment orders issued under the Act cannot be carried out in a mechanical manner and ought to be substantiated with reasons. Further, when a claim for exemption arises in respect of a building, the assessing authority is deprived of the jurisdiction to decide on the matter and must refer the



same to the Government for consideration.

5. Since the petitioner claims that the building is liable to be exempted from assessment, the assessing authority ought not to have passed orders of assessment as per Ext.P1 and Ext.P2 and instead it should have referred the matter for consideration of the Government. Since the impugned order has neither considered the claim for exemption and also cannot be said to be a speaking order, I am of the view that it is a perverse order, warranting interference by this Court.

Accordingly, Ext.P1 and Ext.P2 orders are set aside and the assessing officer is directed to reconsider the same. If in case any claim for exemption is raised by the petitioner, the said claim shall be referred to the Government for appropriate consideration in accordance with law.

With the above observation, this writ petition is allowed.

Sd/-

BECHU KURIAN THOMAS, JUDGE

RKM



APPENDIX OF WP(C) 14281/2025

PETITIONER'S EXHIBITS :

Exhibit P1	A TRUE COPY OF ASSESSMENT ORDER DATED 23.06.2023 ISSUED BY 2ND RESPONDENT
Exhibit P2	A TRUE COPY OF ASSESSMENT ORDER DATED 23.06.2023
Exhibit P3	A TRUE COPY OF APPLICATION DATED 02.08.2023 BEFORE 2ND RESPONDENT