

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 431/2008

CORPORATION OF COCHIN & ANR.

Appellant(s)

VERSUS

SUNNY @ CHACKO

Respondent(s)

O R D E R

The High Court vide impugned judgment has held that in view of the provisions of Section 539 read with Section 237 of the Kerala Municipalities Act, period of limitation for recovery of municipal tax was three years and since the demand notice served by the appellant/Corporation was beyond the period of three years, it was hit by the limitation prescribed under Section 539 of the Kerala Municipalities Act.

After going through the provisions of the aforesaid Sections, we concur with the opinion of the High Court as limitation period of three years is specifically provided under Section 539. Learned counsel for the appellant/Corporation has endeavoured to rely upon Article 62 of the Limitation Act, 1963 which provides a period of limitation of 12 years. However, in view of specific provisions contained in the Kerala Municipalities Act which prescribes limitation period of three years, general provisions contained in Limitation Act would not apply.

This appeal is, accordingly, dismissed.

.....J.
[A.K. SIKRI]

.....J.
[ROHINTON FALI NARIMAN]

NEW DELHI;
NOVEMBER 05, 2015.

ITEM NO.103

COURT NO.12

SECTION IIIA

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 431/2008

CORPORATION OF COCHIN & ANR.

Appellant(s)

VERSUS

SUNNY @ CHACKO

Respondent(s)

Date : 05/11/2015 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. A. Raghunath, Adv.
Mr. Satheesh Mohanan, Adv.

For Respondent(s) Mr. Anup Kumar, Adv.
Mr. Romy Chacko, Adv.
Mr. Abhishek Singh, Adv.

UPON hearing the counsel the Court made the following
O R D E R

The civil appeal is dismissed in terms of the signed order.

Interlocutory Application(s) pending, if any, shall stand
disposed of accordingly.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)