

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).17809/2009

(From the judgment and order dated 16/02/2009 in CWA No. 287/2009 of The HIGH COURT OF KERALA AT ERNAKULAM)

V.K.OUSEPH Petitioner(s)

VERSUS

CORPORATION OF COCHIN Respondent(s)

(With appln(s) for exemption from filing O.T., permission to file Volume-II and with prayer for interim relief)

Date: 07/09/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Rajeev Mishra, Adv.  
Mr. Sanand R., Adv.  
Mr. Parmanand Pandey, Adv.

For Respondent(s)

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

In this case we agree with the view expressed by the High Court that the assessee should exhaust the statutory remedy. On facts we find that the assessee did not lead the evidence of the valuer before the Appellate Committee. In such cases the assessee has to lead evidence of a valuer and prove the fair value of the immovable property on the cut off date. This exercise was never undertaken by the assessee before the Appellate Committee in the earlier round of litigation.

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In the circumstances, liberty is given to the assessee to move the Appellate Committee to lead evidence of the valuer and the Appellate Committee shall accordingly decide the fair value of the property on the cut off date in accordance with law. For that purpose, we give four weeks' time to the assessee to prefer an

appeal/application before the Tribunal.

Accordingly this Special Leave Petition is disposed of.

(S. Thapar)  
PS to Registrar

(Madhu Saxena)  
Court Master