**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT**

**THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.**

**FRIDAY, THE 5TH DAY OF DECEMBER 2025 / 14TH AGRAHAYANA, 1947**

**WP(C) NO. 44912 OF 2025**

**PETITIONER:**

**JAMES VARGHESE,**
**AGED 64 YEARS,**
**S/O. VARKEY, VELLAMKUNNEL HOUSE,**
**PARAVUR P.O., PIN - 686635**

**BY ADVS.**
**SHRI.LIJI.J.VADAKEDOM**
**SHRI.ATHUL V. VADAKKEDOM**
**SMT.REXY ELIZABETH THOMAS**
**SMT.ANCY DANIEL**

**RESPONDENTS:**

1. **PALA MUNICIPALITY,**
   **REPRESENTED BY ITS SECRETARY,**
   **OFFICE OF THE PALA MUNICIPALITY,**
   **PALA P.O., KOTTAYAM DISTRICT,**
   **PIN - 686575**
2. **THE SECRETARY,**
   **PALA MUNICIPALITY, OFFICE OF THE PALA MUNICIPALITY, PALA P.O., KOTTAYAM DISTRICT,**
   **PIN – 686575**
3. **THE STANDING COMMITTEE FOR FINANCE**
   **REPRESENTED BY ITS CHAIRPERSON,**
   **PALA MUNICIPALITY, PALA P.O.,**
   **KOTTAYAM DISTRICT, PIN - 686575**

**BY ADV SHRI.SUJITH MATHEW JOSE, SC,**
**PALA MUNICIPALITY**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05.12.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**

**JUDGMENT**

The petitioner is the owner of a building situated in Ward No.20 of the 1st respondent Municipality. As against Ext.P3 Order of assessment of property tax in respect of the building, the petitioner submitted an appeal before the Municipality which was rejected as per Ext.P5 Order. As against the same, the petitioner submitted a Revision Petition before the Tribunal for Local Self Government Institutions, Thiruvananthapuram which was numbered as Revision Petition No.48/2025. As per Section 509 (11) of the Kerala Municipality Act, the payment of tax is mandatory for entertaining an appeal, and hence the petitioner approached the 1st and 2nd respondents for paying the tax. However, the tax was not accepted by the 1st and 2nd respondents on the reason that, unless the said payment is accompanied by the penal charges and interest, the same cannot be accepted.

2. In such circumstances, the petitioner submitted I.A.No.3/2025 in Revision Petition No.48/2025 before the Tribunal for Local Self Government Institutions seeking a direction to the Municipality to accept the tax, so as to enable the petitioner to comply with the statutory condition imposed for submitting an appeal. However, as per Ext.P9 order, the said application was

rejected stating that, no direction can be issued to the Municipality to receive the said amount and if there is delay, the petitioner is liable for pay penal interest as per rules. In such circumstance, the petitioner has approached this Court seeking the following reliefs:-

i. Call for the records leading to the passing of Exhibit P9 order in I.A. No. 3/2025 in Revision Petition No. 48/2025 of the Tribunal for Local Self Government Institutions, Thiruvananthapuram and to quash the same by issuing order a writ of certiorari or any other appropriate writ, direction or order;

ii. Issue a writ of mandamus or any other appropriate writ, order or direction directing the 2™ respondent to accept payment of the property tax component in Exhibit P6 or P7 without insisting on any additional or penal charges

3. Heard Sri.Liji J.Vadakkedom, the learned counsel for the petitioner and Sri.Sujith Mathew, the learned Standing Counsel for the respondents.

4. The main contention raised by the learned counsel for the petitioner is that, going by the statutory stipulations contained in Section 509 (11) of Kerala Municipality Act, what is made mandatory for the purpose of submitting an appeal is payment of the tax component in the Demand Notice alone and it would not include the penal interest or other charges. On going through the provision referred to above, it can be seen that the same provides that no appeal or revision shall be filed

against the levy of tax, if the tax shown in the demand notice has not been paid. Thus, the provision is very clear. As rightly pointed out by the learned counsel for the petitioner, what is referred to is only the tax element and not the penal interest or other charges payable by the petitioner. Of course, in Ext.P7 demand notice, respondents have demanded tax along with the penal interest. However, as the requirement to make the payment for the purpose of entertaining an appeal/revision is only the tax element of the demand, the petitioner can avail the the said benefit, and make the payment of the tax, for the purpose of submitting an appeal.

5. As far as the challenge raised by the petitioner against Ext.P9 Order passed by the Tribunal is concerned, I do not find any necessity to interfere with the same, as the issue can be resolved even without setting aside the same. Of course, as highlighted by the learned counsel for the petitioner, the said order contains an observation that, if there is delay, the petitioner is liable for penal interest as per the rules. However, the issue that arises for consideration in this case is not whether the petitioner is liable to pay the penal interest or not, but whether the petitioner is bound to make the payment of any amount other than the tax component in the demand notice, for

the purpose of entertaining an appeal. The only answer to the said question is that, the obligation of the petitioner while submitting an appeal, is only to make the payment of tax component in the demand and nothing more. As far as the penal interest and other charges are concerned, the same can be enforced by invoking the appropriate proceedings, subject to the orders to be passed by the Tribunal.

In such circumstances, this Writ Petition is disposed of directing the 1st and 2nd respondents to accept the tax component in Ext.P7 from the petitioner and issue necessary acknowledgment in this regard, to enable the petitioner to pursue the Revision Petition No.48/2025. Upon the acknowledgment evidencing the payment of tax component being submitted before the Tribunal, the Tribunal shall consider the Revision Petition and the Interlocutory Applications submitted therein, and pass appropriate orders.

**Sd/-**

**ZIYAD RAHMAN A.A.**

**JUDGE**

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**APPENDIX OF WP(C) NO. 44912 OF 2025**

**PETITIONER EXHIBITS**

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| **Exhibit P1** | **THE TRUE COPY OF THE ORDER NO. PW2-7085/18 DATED 24.02.2020 ISSUED BY THE 2ND RESPONDENT** |
| **Exhibit P2** | **THE TRUE COPY OF THE OCCUPANCY CERTIFICATE DATED 05.03.2020 ISSUED BY THE 1ST RESPONDENT** |
| **Exhibit P3** | **THE TRUE COPY OF THE DEMAND NOTICE DATED 08.07.2020 ISSUED BY THE 1ST RESPONDENT MUNICIPALITY** |
| **Exhibit P4** | **THE TRUE COPY OF THE JUDGMENT IN WP (C) NO.17851 OF 2021 DATED 30.01.25 OF THE HON’BLE HIGH COURT OF KERALA** |
| **Exhibit P5** | **THE TRUE COPY OF THE ORDER NO.R5-7976/20 DATED 14.05.2025 ISSUED BY THE 2ND RESPONDENT** |
| **Exhibit P6** | **THE TRUE COPY OF THE DEMAND NOTICE DATED 19.07.2025 ISSUED BY THE 2ND RESPONDENT** |
| **Exhibit P7** | **THE TRUE COPY OF THE DEMAND NOTICE DATED 25.11.2025 ISSUED BY THE 2ND RESPONDENT** |
| **Exhibit P8** | **THE TRUE COPY OF THE PETITION AND AFFIDAVIT FILED AS I.A. NO.3/2025 IN REVISION PETITION NO.48/2025 BEFORE THE TRIBUNAL FOR LOCAL SELF GOVERNMENT INSTITUTIONS, THIRUVANANTHAPURAM** |
| **Exhibit P9** | **TRUE COPY OF THE ORDER DATED 31.10.2025 IN I.A. NO. 3/2025 IN REVISION PETITION NO. 48/2025 BEFORE THE TRIBUNAL FOR LOCAL SELF GOVERNMENT INSTITUTIONS, THIRUVANANTHAPURAM** |