



2025:KER:89235

WP(C) No.43431 OF 2025

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

THURSDAY, THE 20TH DAY OF NOVEMBER 2025 / 29TH KARTHIKA, 1947

WP(C) NO. 43431 OF 2025

PETITIONER/S:

- 1 P.T. VINCENT,
AGED 74 YEARS
S/O. THOMAS, PUTHIRI HOUSE, THODUPUZHA VILLAGE & TALUK,
IDUKKI DISTRICT, PIN - 685584
- 2 CELINE VINCENT,
AGED 70 YEARS
W/O. P.T.VINCENT, PUTHIRI HOUSE, THODUPUZHA VILLAGE &
TALUK, IDUKKI DISTRICT, PIN - 685584

BY ADVS.
SRI.GEORGE MATHEW
SHRI.SUNIL KUMAR A.G
SHRI.MATHEW K.T.
SHRI.GEORGE K.V.
SHRI.ADITHYA BENZEER
SMT.MEDHA B.S.
SHRI.JOHN ZACHARIAH DOMINIC

RESPONDENT/S:

- 1 STATE OF KERALA,
REPRESENTED BY ITS PRINCIPAL SECRETARY, REVENUE
DEPARTMENT, (SPECIAL CELL), GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM, PIN - 695001
- 2 THE DISTRICT COLLECTOR,
COLLECTORATE, KUYILIMALA, PAINAVU P.O., IDUKKI,
PIN - 685603
- 3 THE THASILDAR,
THODUPUZHA TALUK, THODUPUZHA P.O., IDUKKI DISTRICT,
PIN - 685584
- 4 THE VILLAGE OFFICER,
VILLAGE OFFICE, THODUPUZHA, VILLAGE, THODUPUZHA TALUK,
IDUKKI DISTRICT, PIN - 685608

OTHER PRESENT:

SMT. RESHMITHA R CHANDRAN, SR.G.P

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
20.11.2025, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



J U D G M E N T

The petitioners are the joint owners of a building constructed in the property comprised in Sy. No. 274/7 of Thodupuzha Village in Thodupuzha Taluk of Idukki District. Initially the petitioners have obtained a building permit for constructing a building, with plinth area of 3641.32 Sq. Mtrs. However, as the first phase of the project, they completed the building with a plinth area of 2332.42 Sq. Mtrs. Upon completion, the said building was assessed for tax under the provisions of the Kerala Building Tax Act, 1975 by the 3rd respondent, and an amount of Rs.3,92,400/- was paid by the petitioner.

2. Subsequently, the petitioner carried out further constructions in the said building and as of now, the total plinth area is 3580.19 Sq. Mtrs. The grievance of the petitioner is that, now a further assessment has been made as per Ext.P6, directing the petitioner to pay further amount of tax in respect of the said building. The petitioner has filed this writ petition, challenging the same.

3. After hearing the learned counsel for the petitioner and the learned Govt. Pleader for the respondent, I am of the view that, the said challenge cannot be entertained. Even going by the pleading in the writ petition and documents produced, the petitioner had carried out additional constructions after the initial construction, which was



subjected to assessment under the Kerala Building Tax Act. Such a situation is governed by Sec.5(4) of the Kerala Building Tax Act, 1975, which specifically contemplates that, ***when the plinth area of a building is subsequently increased by new extensions, major repairs, or improvements after its initial completion, building tax shall be computed on the total plinth area of the building including that of the new extension or repair or improvement and credit shall be given to the tax already levied and collected***

4. In this case, it is discernible from Ext.P6 that, the amount already remitted by the petitioner at the time of the first assessment is already given due credit. Since the additional construction is an admitted position in this case, nothing would preclude the 3rd respondent in making a fresh assessment in the matter, taking the total plinth area of the building, in the light of the statutory stipulations contained in Sec.5(4) of the Kerala Building Tax Act, 1975.

In such circumstances, I do not find any justifiable ground to entertain this writ petition. Accordingly, this writ petition is dismissed.

Sd/-

**ZIYAD RAHMAN A.A.
JUDGE**



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APPENDIX OF WP(C) 43431/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF RENEWED BUILDING PERMIT NO. BA 872/04-05 DTD. 23.01.2008
Exhibit P2	TRUE COPY OF NOTICE NO. C1/17838/2008(2) DTD. 13.12.2010 ISSUED BY 3RD RESPONDENT TO PETITIONERS
Exhibit P3	TRUE COPY OF DEMAND NOTICE NO. C1/17838/2008(2) DTD. 31.01.2011 ISSUED BY 3RD RESPONDENT TO PETITIONERS
Exhibit P4	TRUE COPY OF OCCUPANCY CERTIFICATE DTD. 08.03.2019 ISSUED BY LOCAL AUTHORITY - THODUPUZZHA MUNICIPALITY
Exhibit P5	TRUE COPY OF NOTICE NO. TLKTDP/3796/2024-C5 DTD. 21.06.2025 ISSUED BY 3RD RESPONDENT
Exhibit P6	TRUE COPY OF ORDER NO. C5/675219/2025 DTD. 23.10.2025 ISSUED BY 3RD RESPONDENT

RESPONDENTS' EXHIBITS:NIL

TRUE COPY

P.A.TO JUDGE