



2026:KER:19290

WP(C)Nos.20484 OF 2020 and
22403 of 2024

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ANIL K. NARENDRAN

&

THE HONOURABLE MR. JUSTICE MURALEE KRISHNA S.

THURSDAY, THE 5TH DAY OF MARCH 2026 / 14TH PHALGUNA, 1947

WP (C) NO. 20484 OF 2020

PETITIONER:

M/S.HARRISONS MALAYALAM LIMITED
24/1624, BRISTOW ROAD, WILLINGDON ISLAND, COCHIN-
682003, REPRESENTED BY ITS SENIOR MANAGER-LEGAL
SRI. SUMITH BABU.

BY ADVS.

SRI.P. CHIDAMBARAM, (SR)
SRI.E.K. NANDAKUMAR (SR)
SHRI.M.GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURYAN THOMAS
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN

RESPONDENTS:

- 1 STATE OF KERALA,
REPRESENTED BY ITS CHIEF SECRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 2 THE PRINCIPAL SECRETARY TO GOVERNMENT,
DEPARTMENT OF REVENUE AND DISASTER MANAGEMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM-695001.
- 3 THE DISTRICT COLLECTOR,
COLLECGTORATE, KUYILIMALA, IDUKKI-685603.
- 4 THE DIVISIONAL FOREST OFFICER,
MUNNAR DIVISION, DEVIKULAM, IDUKKI DISTRICT-685613.
- 5 THE RANGE FOREST OFFICER,



2026:KER:19290

WP(C)Nos.20484 OF 2020 and
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DEVIKULAM RANGE, DEVIKULAM P.O.,
IDUKKI DISTRICT-685613.

6 THE VILLAGE OFFICER,
CHINNAKANAL VILLAGE, SURIANALLE P.O.,
IDUKKI DISTRICT-685618.

BY ADVS.

SHRI.S.KANNAN, SENIOR G.P.

SHRI.M.H.HANIL KUMAR, SPL.G.P. (REVENUE)

SHRI.K.GOPALAKRISHNA KURUP, ADVOCATE GENERAL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
05.12.2025, ALONG WITH WP(C).22403/2024, THE COURT ON 05.03.2026
DELIVERED THE FOLLOWING:



2026:KER:19290

WP(C)Nos.20484 OF 2020 and
22403 of 2024

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE ANIL K. NARENDRAN

&

THE HONOURABLE MR. JUSTICE MURALEE KRISHNA S.

THURSDAY, THE 5TH DAY OF MARCH 2026 / 14TH PHALGUNA, 1947

WP(C) NO. 22403 OF 2024

PETITIONER:

M/S. HARRISONS MALAYALAM LIMITED.
24/1624, BRISTOW ROAD, WILLINGDON ISLAND COCHIN,
REPRESENTED BY ITS HEAD - LEGAL
SRI. SUMITH BABU, PIN - 682003

BY ADVS.
SRI.P. CHIDAMBARAM, (SR)
SRI.E.K. NANDAKUMAR (SR.)
SHRI.M. GOPIKRISHNAN NAMBIAR
SHRI.K.JOHN MATHAI
SRI.JOSON MANAVALAN
SRI.KURYAN THOMAS
SHRI.PAULOSE C. ABRAHAM
SHRI.RAJA KANNAN
SRI.JAI MOHAN

RESPONDENTS:

- 1 STATE OF KERALA
REPRESENTED BY ITS CHIEF SECRETARY TO GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001
- 2 PRINCIPAL SECRETARY TO GOVERNMENT, REVENUE AND
DISASTER MANAGEMENT GOVERNMENT OF KERALA
REVENUE AND DISASTER MANAGEMENT GOVERNMENT SECRETARIAT
THIRUVANANTHAPURAM, PIN - 695001
- 3 DISTRICT COLLECTOR, IDUKKI DISTRICT
COLLECTORATE, KUYILIMALA IDUKKI DISTRICT,
PIN - 685603



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WP(C)Nos.20484 OF 2020 and
22403 of 2024

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- 4 TAHSILDAR, UDUMBANCHOLA TALUK
 NEDUMKANDAM IDUKKI DISTRICT, PIN - 685553

- 5 VILLAGE OFFICER CHINNAKANAL VILLAGE
 SURIANALLE P.O IDUKKI DISTRICT., PIN - 685618

- 6 VILLAGE OFFICER, POOPARA VILLAGE
 POOPARA IDUKKI, PIN - 685619

- 7 VILLAGE OFFICER, RAJAKUMARI VILLAGE
 RAJAKUMARI IDUKKI, PIN - 685619

BY ADVS.

SHRI.S.KANNAN, SENIOR G.P.

SHRI.M.H.HANIL KUMAR, SPL.G.P. (REVENUE)

SHRI.K.GOPALAKRISHNA KURUP, ADVOCATE GENERAL

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON
05.12.2025, ALONG WITH WP(C).20484/2020, THE COURT ON 05.03.2026
DELIVERED THE FOLLOWING:

**"C.R"****JUDGMENT****Anil K. Narendran, J.**

The petitioner, namely, M/s. Harrisons Malayalam Limited, a company incorporated under the Companies Act 1956, having its registered office at Bristow Road, Willingdon Island, Cochin, has filed W.P.(C)No.20484 of 2020, invoking the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India, seeking a writ of certiorari to quash Ext.P7 Government order, i.e., G.O.(Ms.)No.172/2019/Rev. dated 06.06.2019 issued by the 1st respondent State, Ext.P10 notice dated 05.09.2020 issued by the 6th respondent Village Officer, Chinnakkanal, Ext.P11 notice dated 11.09.2020 issued by the 5th respondent Range Forest Officer, Devikulam, Ext.P12 communication dated 09.09.2020 issued by the 4th respondent Divisional Forest Officer, Munnar Division to the 5th respondent Range Forest Officer, Devikulam and Ext.P13 notice dated 11.09.2020 issued by the 5th respondent Range Forest Officer, Devikulam; a writ of mandamus commanding the 1st respondent State and the 6th respondent Village Officer, Chinnakkanal, to receive land tax in respect of Upper Surianalle Estate, having an extent of 2451 Acres



comprised in Chinnakkanal Village of Udumbanchola Taluk and Lockhart Estate, having an extent of 1594 Acres comprised in Kannan Devan Hills Village of Devikulam Taluk, without imposing any condition as stipulated in Ext.P7 Government order dated 06.06.2019; an appropriate writ, order or direction, directing the respondents not to interfere with the right of the petitioner to carry on with its normal agricultural operation in respect of Upper Surianalle and Lockhart Estates, including that of cutting and removing fuel trees from those estates, based on Exts.P8, P8(a) and P9 permits issued by the 5th respondent Range Forest Officer, Devikulam.

2. On 30.03.2022, when W.P.(C)No.20484 of 2020 came up for consideration, a learned Single Judge of this Court granted an interim order, whereby the official respondents were directed to allow the petitioner to remit land tax on the properties involved in the writ petition, as an interim measure, which was directed to be done immediately on the requisite amount being tendered for such purpose, following due procedure, and in compliance of every other requisite statutory requirements. In the said order it was made clear that, since the aforesaid directions are being made as



an interim measure, no adverse entries will be made in the tax receipts to be issued in terms of the said order. As regards the fuel trees are concerned, by the order dated 30.03.2022, the learned Single Judge permitted the petitioner to cut and use the same, without removing it out of the estates concerned, as per Exts.P8, P8(a) and P9 permits, subject to the overall supervision of the competent revenue authorities, which shall also be subject to the final decision in the writ petition.

3. In I.A.No.5 of 2022 filed by the State to vacate the aforesaid interim order dated 30.03.2022, the learned Single Judge passed an order dated 07.12.2023, whereby that interim order stands modified as follows;

“Resultantly, as an interim measure, this Court directs the official respondents to allow the petitioner to remit land tax in respect of Surianalle Estate and Special grant tax in respect of Lockhart Estate, which shall be done immediately on the requisite amounts being tendered for such purpose, following due procedure and in compliance of every statutory requirements.”

4. During the pendency of W.P.(C)No.20484 of 2020, the petitioner filed W.P.(C)No.22403 of 2024, seeking a writ of certiorari to quash Ext.P8 Government order, i.e.,



G.O.(Ms.)No.172/2019/Rev. dated 06.06.2019 of the 1st respondent State, to the extent it imposes condition for acceptance of land tax from the petitioner in respect of the land of Panniar Estate, and also Ext.P14 communication dated 13.07.2022 issued by the 4th respondent Tahsildar, Udumbanchola Taluk, declining to accept land tax in respect of Panniar Estate, as Ext.P9 interim order dated 30.03.2022 in W.P.(C)No.20484 of 2020 pertains to the land in respect of Upper Surianalle Estate; a writ of mandamus commanding the respondents to receive land tax in respect of Panniar Estate, without imposing any condition as stipulated in Ext.P8 Government order dated 06.06.2019.

5. W.P.(C)No.20484 of 2020:- Going by the averments in W.P.(C)No.20484 of 2020, the petitioner holds properties in various parts of Kerala and Tamil Nadu, which are mainly rubber and tea plantations. Upper Surianalle Estate having an extent of 2451 Acres comprised in Chinnakkanal Village of Udumbanchola Taluk and Lockhart Estate having an extent of 1594 Acres comprised in Kannan Devan Hills Village of Devikulam Taluk are two such tea plantations belonging to the petitioner in Idukki District. The petitioner is the absolute owner in possession and



enjoyment of the said property, for the past more than a century, having obtained the same under valid document of title. The company had been remitting all statutory levies in respect of the said estates including land tax, until 2013. In the tea plantations, eucalyptus, redgum, etc., are also planted for the purpose of ensuring regular supply of firewood to the factories and also to the labourers, who are residing within the estate. In the year 2013, the 1st respondent State appointed a Special Officer and Collector under Section 15 of the Kerala Land Conservancy Act, 1957, to resume the properties held by the petitioner in the State of Kerala, alleging that the said lands are Government lands and the company is in unauthorised occupation of the same, which are liable to be resumed.

5.1. The Special Officer issued Ext.P1 notice dated 18.01.2014 under Section 12 of the Kerala Land Conservancy Act, which takes in, apart from other properties, the land comprised in Upper Surianalle and Lockhart Estate (Schedule XXVII, XXVIII & XXIX of Ext.P1 notice). In the objections filed to Ext.P1 notice, producing therewith documents of title to prove the ownership over the properties and also revenue records, judgments/orders



passed by various courts and other statutory authorities, the company raised a contention that the Special Officer, who issued Ext.P1 notice, has no jurisdiction to proceed against the said property, for the reason that none of the lands referred to in Ext.P1 notice fall within the definition of Government/puramboke land, as defined under the Kerala Land Conservancy Act and that the Special Officer has no jurisdiction to decide bona fide dispute as to title of the property. When the Special Officer declined to decide the preliminary issue regarding jurisdiction, the company filed W.P.(C)No.17351 of 2014 before this Court, seeking a writ of mandamus commanding the Special Officer to consider the issue regarding jurisdiction as a preliminary issue, before passing final orders on Ext.P1 notice. The said writ petition was disposed of, along with the connected cases, by the judgment dated 15.10.2014 - **Harrisons Malayalam Ltd. v. State of Kerala [2014 (4) KLT 371]** - directing the Special Officer to decide the preliminary issue regarding jurisdiction, within two months, and in the event of the Special Officer holding that he has jurisdiction to entertain the matter, to take a final decision within a further period of two months. In the said decision, it was observed that, in the



event of the Special Officer deciding to resume the land from the petitioner, the said decision shall not be implemented for a period of one month so as to enable the petitioner to avail its remedy against such a decision.

5.2. The Special Officer, by the order dated 28.11.2014, decided the preliminary issue relating to jurisdiction in favour of the 1st respondent State, which was followed by the final order dated 01.12.2014, holding that the lands which are the subject matter of the notice dated 18.01.2014 are liable to be resumed from the petitioner including the land of Upper Surianalle Estate and Lockhart Estate. The orders dated 28.11.2014 and 01.12.2014 of the Special Officer were under challenge before this Court in W.P.(C)No.33122 of 2014 and connected matters. At the time of admission, this Court directed the parties to maintain *status quo*. The learned Single Judge, who heard the matter, referred the same for consideration by a Division Bench. The Division Bench, by the decision in **Harrisons Malayalam Ltd. v. State of Kerala [2018 (2) KLT 369]**, set aside the order passed by the Special Officer, holding that the Special Officer has no jurisdiction to decide *bona fide* dispute regarding the title of



immovable properties. The Division Bench held that title cannot be adjudicated under the Kerala Land Conservancy Act, which is intended only for the eviction of unauthorised occupants, and that title has to be found after adducing evidence in a properly instituted civil proceedings, if the State ventures, so to institute.

5.3. The judgment of the Division Bench was under challenge in SLP(C)Nos.24028-35 of 2018 filed by the 1st respondent State, which ended in dismissal by Ext.P3 order dated 17.09.2018. The petitioner submitted Ext.P4 request dated 21.05.2020 before the 4th respondent Divisional Forest Officer, Munnar, seeking permission to cut and remove eucalyptus and redgum trees in Lockhart Estate, specified in the annexure to the said request. Ext.P5 request dated 02.07.2020 was also made before the 4th respondent seeking permission to cut eucalyptus trees from Upper Surianalle Estate, for fuel requirements. On receipt of Ext.P5 request, the 4th respondent sought for a report from the 6th respondent Village Officer, Chinnakkanal. The 6th respondent submitted Ext.P6 report dated 15.07.2020, wherein it was stated that the land from which permission is sought for cutting and removing trees are lands owned by Malayalam



Plantations Ltd., the predecessor in interest of the petitioner. In Ext.P6, the 6th respondent has referred to Ext.P7 Government order, i.e., G.O.(Ms.)No.172/2019/Rev dated 06.06.2019, wherein it is stated that land tax can be received from the petitioner and its assignees, but shall be subject to the final decision in the civil suit proposed to be filed by the Government, and also permitting the cutting of rubber trees, which are ripe for felling and replanting.

5.4. In the writ petition, it is stated that, in respect of Ext.P4 request pertaining to Lockhart Estate, the 4th respondent Divisional Forest Officer issued a communication dated 03.08.2020 to the 5th respondent Range Forest Officer, permitting the petitioner to cut and remove the trees and also directed to issue necessary passes in this regard. With respect to Ext.P5 request pertaining to Upper Surianalle Estate, the 4th respondent issued a communication dated 24.07.2020 to the 5th respondent, stating that after inspecting the land and the trees in question, necessary passes can be issued to the petitioner to cut and remove the trees. The 5th respondent inspected the land and issued Exts.P8 and P8(a) passes dated 26.08.2020 for cutting and



removing eucalyptus trees from Upper Surianalle Estate. Similarly, the 5th respondent permitted the petitioner, vide Ext.P9 proceedings dated 18.08.2020, to cut and remove Eucalyptus and redgum trees from Lockhart Estate.

5.5. While the petitioner started to cut and remove the fuel trees from the respective estates, it was issued with Ext.P10 notice dated 05.09.2020 of the 6th respondent Village Officer, interdicting it from cutting and removing trees from Upper Surianalle Estate, until a decision in this regard is taken by the 3rd respondent. In Ext.P10 notice, it is stated that it is issued on the basis of an order in this regard passed by the District Collector. However, copy of the said order was not furnished to the petitioner. On 11.09.2020, the petitioner received Ext.P11 notice from the 5th respondent requesting the company not to proceed with cutting and removing of the trees until further orders. Along with Ext.P11, Ext.P12 communication dated 09.09.2020, issued by the 4th respondent to the 5th respondent was also enclosed, wherein it is stated that the 4th respondent has received a communication from the Sub Collector, Devikulam, whereby it is stated that, in view of the ongoing civil litigation between Harrisons Malayalam Ltd. and the



Government, all permissions issued to the petitioner for cutting and removing trees be cancelled. On 11.09.2020, the 5th respondent issued Ext.P13 notice, interdicting the petitioner from cutting and removing any trees from its Lockhart Estate, until further orders.

5.6. In the writ petition, it is contended that, in view of Ext.P2 judgment dated 11.04.2018 in W.P.(C)No.33122 of 2014 and connected cases, the 1st respondent State is not entitled to pass any unilateral orders interdicting the petitioner from carrying out its routine agricultural operations including cutting and removing trees for fuel purposes and as part of its agricultural operations, and from remitting the land tax. The petitioner, which is in possession of the properties based on valid documents of title, is entitled to remit land tax in respect of the said property and the State is bound to accept the same under the provisions contained in the Kerala Land Tax Act, 1961 and the Rules made thereunder. At the time of accepting land tax, the 1st respondent State is not entitled to impose any condition, particularly, that acceptance of land tax shall be subject to the result of the suit that may be filed by the State in future. Such a condition would cause serious



prejudice to the petitioner, and it is likely to cast a cloud on the title of the company. There is no provision under the Kerala Land Tax Act, 1961 and the Rules made thereunder, enabling the 1st respondent State to accept land tax with a condition as stated in Ext.P10 notice dated 05.09.2020. So long as the name of the petitioner appears in the revenue records as the holder of the land, the respondents are bound to accept land tax without imposing any conditions or reservations.

5.7. In W.P.(C)No.20484 of 2020, the 2nd respondent has filed a counter affidavit dated 02.12.2020, opposing the reliefs sought for. The petitioner has filed a reply affidavit dated 11.01.2021, producing therewith Ext.P14 and Ext.P15 documents. The 4th respondent has filed a statement dated 29.03.2022, which was followed by an additional statement dated 29.03.2022. Along with I.A.No.2 of 2022 the petitioner has placed on record Exts.P16 to P19 as additional documents. The 2nd respondent has sworn to an affidavit dated 20.08.2022, producing therewith Annexures R2(a), R2(b), R2(c) and R2(d) documents. Along with I.A.No.6 of 2022 an additional affidavit dated 11.12.2022 of the 2nd respondent has been placed on record. Along with a memo dated



10.07.2023 filed by the Special Government Pleader a copy of Government Order dated 12.02.1965 clarifying that the assessment levied from KDHP Company cannot be treated as basic tax as such but only a rent equal to basic tax is placed on record. Along with I.A.No.1 of 2023, which was supported by an affidavit filed by the 3rd respondent, Annexure R3(a) plaint in O.S.No.9 of 2023 on the file of the Sub Court, Devikulam, was placed on record. Along with I.A.No.3 of 2023, which is supported by an affidavit sworn to by the 3rd respondent, Exts.R3(a) and R3(b) documents were placed on record. The petitioner has filed a counter affidavit dated 11.11.2025 in I.A.Nos.5 and 6 of 2022 and also in I.A.No.3 of 2022 and I.A.No.3 of 2023. I.A.No.5 of 2022 was filed by the State and the official respondents to vacate interim order dated 30.03.2022. The petitioner has also filed a reply statement to the statement dated 29.03.2022 filed by the 4th respondent.

6. W.P.(C)No.22403 of 2024:- Going by the averments in W.P.(C)No.22403 of 2024, the petitioner holds a tea plantation, namely, Panniar Estate, having an extent of about 950 Acres comprised in Chinnakanal, Poopara and Rajakumari villages of



Udumbanchola Taluk in Idukki District, which is in the absolute possession and enjoyment of the petitioner for more than a century under valid documents of title. There are 500 workers employed in the said estate. The document marked as Ext.P1 is a true copy of tandapper extract in respect of the land forming part of Panniar Estate in Poopara Village, under Tandapper Nos.342 and 3361, in the name of Malayalam Plantations Ltd. The document marked as Ext.P1(a) is a true copy of tandapper extract in respect of the land forming part of Panniar Estate in Rajakumari Village, under Tandapper No.193, in the name of Malayalam Plantations Ltd. The document marked as Ext.P1(b) is a true copy of tandapper extract in respect of the land forming part of Panniar Estate in Chinnakkanal Village, under tandapper No.180, in the name of Malayalam Plantations Ltd. The document marked as Ext.P2 is a true copy of land tax receipt dated 10.12.2013 issued from the Village Office, Poopara, in the name of Malayalam Plantations Ltd., in respect of the land under tandapper No.342, for the year 2013-14. Ext.P2(a) is a true copy of land tax receipt dated 10.12.2013 issued from the Village Office, Poopara, in the name of Malayalam Plantations Ltd., in respect of the land under



tandapper No.3361, for the year 2013-14. Ext.P3 is a true copy of land tax receipt dated 21.12.2011 issued from the Village Office, Rajakumari Village, in the name of Malayalam Plantations Ltd., in respect of the land under tandapper No.193, for the year 2011-12. Ext.P3(a) is a true copy of communication dated 02.05.2024 issued by the State Public Information Officer and Village Officer, Rajakumari, wherein it is stated that land tax in respect of the land under tandapper No.193 for the year 2013-14 was remitted vide DD No.128181 dated 25.03.2014, in the name of Malayalam Plantations Ltd. Ext.P4 is a true copy of land tax receipt dated 09.12.2013 issued from the Village Office, Chinnakkanal, in the name of Malayalam Plantations Ltd., in respect of the land under tandapper No.180, for the year 2013-14.

6.1. The document marked as Ext.P5 is a notice dated 28.03.2014 issued by the State Special Officer, Government Land Resumption Office, Thiruvananthapuram, against the petitioner, invoking the provisions under Section 12 of the Kerala Land Conservancy Act, 1957, wherein it is stated that the petitioner is found to be in unauthorised occupation of the land specified in Schedules A to D, which is a Government land and therefore, the



petitioner is required to show cause why proceedings should not be taken and orders are passed under the provisions of the aforesaid Act. In the writ petition, it is stated that Ext.P5 notice takes in, apart from other properties of the petitioner, the land comprised in Panniar Estate (in Schedule D of that notice). On receipt of Ext.P5 notice, the petitioner submitted objections, producing therewith its documents of title to prove ownership over the properties and also revenue records, judgments/orders passed by various courts and other statutory authorities, recognising the title of the petitioner. The petitioner also raised a contention that the Special Officer, who issued Ext.P5 notice, has no jurisdiction to proceed against the properties of the petitioner, for the reason that none of the lands referred to in Ext.P5 fall within the definition of Government/Puramboke land as defined under the Kerala Land Conservancy Act and that the Special Officer has no jurisdiction to decide *bona fide* dispute as to title relating to the property.

6.2. In W.P.(C)No.22403 of 2024, it is stated that when the Special Officer declined to decide the preliminary issue regarding jurisdiction raised by the petitioner, the petitioner filed W.P.(C)No.17351 of 2014 before this Court, which was disposed



of on 15.10.2014 along with the connected matter, by the decision in **Harrisons Malayalam Ltd. v. State of Kerala [2014 (4) KLT 371]**, directing the Special Officer to decide the preliminary issue regarding jurisdiction, within two months, and in the event of the Special Officer holding that he has jurisdiction to entertain the matter, to take a final decision within a further period of two months. In the said decision, it was observed that, in the event of the Special Officer deciding to resume the land from the petitioner, the said decision shall not be implemented for a period of one month so as to enable the petitioner to avail its remedy against such a decision.

6.3. The Special Officer, by the order dated 28.11.2014, decided the preliminary issue relating to jurisdiction in favour of the 1st respondent State. Thereafter, the Special Officer passed a final order dated 01.12.2014, holding that the lands which are the subject matter of Ext.P5 notice are liable to be resumed from the petitioner, including the land comprised in Panniar Estate (in Schedule D of that notice). The orders dated 28.11.2014 and 01.12.2014 of the Special Officer were under challenge before this



Court in W.P.(C)No.33122 of 2014. At the time of admission, this Court directed the parties to maintain *status quo*.

6.4. The learned Single Judge who heard the matter referred the same for consideration by a Division Bench. The Division Bench by the decision in **Harrisons Malayalam Ltd. v. State of Kerala [2018 (2) KLT 369]**, set aside the order passed by the Special Officer, holding that the Special Officer has no jurisdiction to decide *bona fide* dispute regarding the title of immovable properties. The Division Bench held that title cannot be adjudicated under the Kerala Land Conservancy Act, which is intended only for the eviction of unauthorised occupants, and that title has to be found after adducing evidence in a properly instituted civil proceedings, if the State venture so to institute. The judgment of the Division Bench was under challenge in SLP(C)Nos.24028-35 of 2018 filed by the 1st respondent State, which ended in dismissal by Ext.P6 order dated 17.09.2018.

6.5. The document marked as Ext.P7 is a communication dated 04.03.2017 issued by the 4th respondent Tahsildar, Udumbanchola, declining to accept land tax for the property comprised in Panniar Estate, on the ground that directions have



been issued by the 1st respondent State not to accept land tax from the petitioner, in view of the proceedings initiated by the 1st respondent State Government to resume the properties held by the petitioner. After the dismissal of SLP(C)Nos.24028-35 of 2018, the 1st respondent State issued Ext.P8 Government Order, inter alia, in the matter of filing civil suits for establishing ownership of the Government over the plantation land held by the petitioner and other similar companies and individuals. By that order, the Revenue and Village officials are directed to accept land tax from the petitioner with an endorsement/condition that land tax is accepted subject to the final decision in the civil suit proposed to be filed by the 1st respondent State.

6.6. The petitioner filed W.P.(C)No.20484 of 2020 before this Court, challenging Ext.P7 Government order and also the interdictory orders against felling of fuel trees from Upper Surianalle and Lockhart Estates in Udumbanchola and Devikulam Taluks of Idukki District. In the said writ petition, this Court passed Ext.P9 interim order dated 30.03.2022 directing the respective Village Officers to accept land tax in respect of the lands involved in that writ petition, without imposing any adverse conditions on



the tax receipts as appearing in Ext.P7 Government order. Thereafter, in I.A.No.5 of 2022 filed by the State to vacate Ext.P9 interim order, the learned Single Judge passed Ext.P10 order dated 07.12.2023, whereby Ext.P9 order stands modified. Pursuant to Ext.P9 interim order in W.P.(C)No.20484 of 2020, the petitioner offered land tax in respect of Upper Surianalle Estate and special grant tax in respect of Lockhart Estate and the Village Officer, Chinnakanal issued Ext.P11 tax receipt dated 03.08.2022 in respect of the Upper Surianalle Estate, without imposing any adverse conditions, as directed in Ext.P9 order.

6.7. In W.P.(C)No.22403 of 2024, it is stated that Panniar Estate is also situated in Udumbanchola Taluk. Therefore, in the light of Ext.P9 interim order, the petitioner offered land tax in respect of Panniar Estate, by submitting Ext.P12 request dated 05.05.2022 before the 4th respondent Tahsildar, Udumbanchola, enclosing therewith cheques towards remittance of land tax. The 4th respondent issued Ext.P13 receipt dated 17.05.2022 for Ext.P12 request. Later, by Ext.P14 communication dated 13.07.2022, 4th respondent informed the petitioner that the land tax offered in respect of Panniar Estate cannot be accepted, since



Ext.P9 interim order is in respect of Upper Surianalle Estate. Accordingly, the cheques offered by the petitioner were returned. Challenging Ext.P8 Government order and Ext.P14 communication dated 13.07.2022, the petitioner has filed this writ petition seeking the aforesaid reliefs.

6.8. In W.P.(C)No.22403 of 2024, the 4th respondent Tahsildar has filed a statement dated 08.07.2024, wherein it is stated that the Government, after the judgment of the Division Bench in **Harrisons Malayalam Ltd. v. State of Kerala [2018 (2) KLT 369]** decided to file civil cases against the petitioner Company, other similar companies and individuals before the civil court. The Government filed 18 civil cases before various courts to declare the title of the Government and for recovery of possession. The Government has already directed the 3rd respondent District Collector, Idukki to take necessary steps to file civil suit in respect of Panniar Estate. In the statement, the 4th respondent contended that the petitioner has no valid title or legal possession in respect of Panniar Estate. The petitioner has not produced any title deeds in respect of the aforesaid land, along with the writ petition. This would show that there are no valid



documents to prove ownership and legal possession of Panniar Estate in the name of the petitioner. The petitioner filed W.P.(C)No.20484 of 2020 seeking direction to accept land tax in respect of Upper Surianalle and Lockhart estates. A learned Single Judge of this Court, by Ext.P9 interim order dated 30.03.2022, directed the Village Officer, Chinnakanal to accept land tax from the petitioner. Though basic tax was accepted in respect of Upper Surianalle Estate, no land tax could be accepted in respect of Lockhart Estate situated in Kannan Devan Hills (KDH) Village. Therefore, the Government filed I.A.No.5 of 2022 to modify Ext.P9 interim order. By Ext.P10 order dated 07.12.2023 in I.A.No.5 of 2022 the learned Single Judge permitted the petitioner to pay special grant tax, as the land involved in KDH Village was a lease land which belongs to the Government. The Government filed civil suit in respect of Upper Surianalle Estate, before the Sub Court, Devikulam against the petitioner, which is pending consideration. The land tax was accepted in respect of Upper Surianalle Estate only subject to the result of the suit filed by the State Government, wherein it is pleaded that the plaint schedule property, namely,



Surianalle Estate belongs to the Government and the petitioner has no valid title.

6.9. In the statement dated 08.07.2024 filed by the 4th respondent Tahsildar in W.P.(C)No.22403 of 2024, it is stated that land tax can be accepted only from the registered holder of the property, as provided under the Kerala Land Tax Act, 1961 and Rules made thereunder. Since Panniar Estate is the absolute property of the Government, which is illegally occupied by the petitioner, the Government has taken steps to file civil suit against the petitioner before the competent civil court, which will be filed immediately for declaration of title and recovery of possession. The Government has already issued Ext.P8 order permitting the petitioner to pay basic tax in the Village Office subject to filing of civil cases. If the petitioner is entitled to get the benefits of Ext.P8 order, it can approach the Village Office with relevant records. If it is found that the petitioner is entitled to get the benefit of Ext.P8 order, the land tax will be accepted without prejudice to the right of the Government to file civil suit against the petitioner for declaration of title and recovery of possession. No prejudice will be caused to the petitioner, if at all any adverse entry is made in



the land tax receipt, as directed by the Government in paragraph 10 of Ext.P8 Government order.

6.10.The petitioner filed a reply statement dated 05.08.2024, reiterating the stand taken in the writ petition. In **Harrisons Malayalam Ltd. v. State of Kerala [2018 (2) KLT 369]** the Division Bench observed that the Government had all along accepted the title and possession of the petitioner in various proceedings and also accepted land tax and other duties for the land and buildings and accepted ownership of the petitioner in civil proceedings. That apart, Exts.P1 to P3 would indicate that the Government had accepted land tax from Malayalam Plantations, the predecessor in interest of the petitioner till 2011. Thereafter, respondents 5 and 6 declined to accept land tax on the ground that Government is intending to initiate proceedings for resumption of the land held by the petitioner, by invoking the provisions contained in the Kerala Land Conservancy Act. The proceedings initiated by the Government under the said Act has been set aside by this Court in the aforesaid decision. The Government has not so far filed any suit against the petitioner in



respect of Panniar Estate, in spite of the fact that more than 6 years have elapsed since the said decision.

6.11. In the reply statement filed by the petitioner, it is stated that Malayalam Plantations Ltd. has been shown as the holder of land in the revenue records in respect of the property of Panniar Estate. As per the provisions contained in Section 3 of the Kerala Land Tax Act, respondents 5 to 6 are bound to accept land tax from the petitioner. Unless and until the Government establishes its title in a competent civil court, the Government is not entitled to decline acceptance of land tax from the petitioner. Right to property is a right guaranteed under Article 300A of the Constitution of India, which includes the right to enjoy the property in accordance with law without being subjected to any restrictions other than any restrictions imposed by law. Being the registered holder of the land, the petitioner is entitled to remit land tax in respect of the said property. The petitioner would contend that Ext.P8 order suffers from the vice of arbitrariness. The petitioner has been singled out for discrimination by virtue of Ext.P8 Government order, which has been issued without reference to any law or legal authority. In a similar set of facts, a



learned Single Judge of this Court passed Ext.P9 interim order directing the Government to accept land tax from the petitioner in respect of Surianalle and Lockhart Estates, without any conditions. When a petition to vacate that interim order was filed by the Government, this Court in Ext.P10 order clarified that the tax payable in respect of Lockhart Estate is not land tax but special grant tax.

7. We heard arguments of Sri. P. Chidambaram, the learned Senior Counsel for the petitioner and also Sri. K. Gopalakrishna Kurup, the learned Advocate General for the State and the official respondents. Both sides have submitted argument note/written submission.

8. The learned Senior Counsel for the petitioner in the respective writ petitions would contend that the facts relating to the ownership and possession of the plantations, including the estates which are subject matter of these writ petitions, were thoroughly examined by a Division Bench of this Court, which culminated in the judgment dated 11.04.2018 in W.P.(C)No.33122 of 2014 - **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. SLP(C)Nos.24028-35 filed by the State challenging the said



judgment of the Division Bench ended in dismissal by the order dated 17.09.2018. Therefore, the ownership and possession of the plantations, including the estates that are subject matter of these writ petitions, can be traced to more than 100 years and is unimpeachable. Despite the aforesaid settled position, the 1st respondent State is interfering with the ownership and possession of the plantations by the petitioner, by imposing condition as stipulated in the Government order dated 06.06.2019 that the acceptance of land tax from the petitioner in respect of lands which are in its occupation shall be subject to the judgment in the civil suits that may be filed by the State to establish ownership rights of the State over those lands. After the issuance of the said Government order, the concerned Village Officer and the Range Forest Officer have issued various communications, whereby the petitioner was directed to stop felling of trees in its estates. In compliance of the directions contained in the interim order of the learned Single Judge dated 30.03.2022 in W.P.(C)No.20484 of 2020, which was modified by the order dated 07.12.2023, land tax in respect of Upper Surianalle Estate and special grant tax in respect of Lockhart Estate were received from the petitioner



without imposing any condition. In the case of Panniar Estate, land tax is not being accepted, on the ground that the aforesaid interim orders of the learned Single Judge in W.P.(C)No.20484 of 2020 are applicable only in the case of Upper Surianalle and Lockhart Estates.

8.1. The learned Senior Counsel would contend that the 1st respondent State had issued the Government order dated 06.06.2019 absolutely without any jurisdiction. Neither the provisions under the Kerala Land Tax Act, 1961, under which land tax of Upper Surianalle and Panniar Estates was tendered nor the provisions under the Kannan Devan Hills (Resumption of Lands) Act, 1971, under which the special grant tax of Lockhart Estate was tendered, contains any provision empowering the 1st respondent State or its officials to impose any conditions whatsoever on a tax receipt. Therefore, the Government order dated 06.06.2019, which imposes a condition casting a cloud on the title of the petitioner is illegal, which is even contrary to the decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. The learned Senior Counsel would point out that title deed No.1600 of 1923 of the Sub Registrar Office, Quilon,



is deposited before this Court in W.P.(C)No.33122 of 2014, which culminated in the aforesaid decision of the Division Bench. In the said decision, the Division Bench rejected the argument of the 1st respondent State that the State is the owner of the plantations held by the petitioner within the State of Kerala, at paragraph 108 of the said decision. Therefore, the Government order dated 06.06.2019 is actuated by mala fides and ulterior motives, and the intention of the 1st respondent State while issuing such an order is to overreach the decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. The condition imposed in the said Government order is violative of Articles 19(1)(g) and 300A of the Constitution of India. It is based on the said Government order, the concerned Village Officer issued the impugned notice, whereby the petitioner was interdicted from felling trees on the strength of the permits issued by the concerned Range Forest Officer, who has also issued the impugned notice interdicting the petitioner from felling the trees. The petitioner has undertaken before this Court, as recorded in the interim orders dated 30.03.2022 and 07.12.2023 in



W.P.(C)No.20484 of 2020 that the felled trees will not be removed out of the estates concerned.

8.2. The learned Senior Counsel for the petitioner would point out the submission made by the learned Advocate General that henceforth the petitioner could file applications for tree felling permits, which will be decided based on the applicable laws, provided the trees felled are not removed from the estates concerned. In Ext.P12 communication dated 09.09.2020 of the Divisional Forest Officer, Munnar, addressed to the Range Forest Officer, Devikulam, it was decided to cancel all passes issued in the name of Harrisons Malayalam Ltd. and also to cancel felling permits issued in respect of Lockhart Estate, until a decision on the land status and ownership of the trees standing on both Upper Surianalle Estate and Lockhart Estate is concretely given by the District Collector, Idukki and that, henceforth the Harrisons Malayalam Ltd., is required to submit a certificate of land ownership either from the Sub Collector, Devikulam or the District Collector, Idukki, for resumption of felling permission of Eucalyptus in Lockhart Estate and resumption of passes issued by the Range Forest Officer, Devikulam for transport of timber from



Upper Surianalle Estate. Such a condition is not sanctioned by any law in force and is unreasonable. By taking such a stand, the 1st respondent State even challenges the title and ownership of the petitioner over the plantations, in violation of the binding decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. The contentions raised by the 1st respondent State regarding failure to mutate the revenue records from the erstwhile owner of the petitioner, i.e., Malayalam Plantations Ltd., is not a reason mentioned in any of the impugned orders. None of the said orders state that the tandapper numbers are erroneous. In view of the provisions under sub-section (2) of Section 5 of the Kerala Land Tax Act, 1961, basic tax charged on any land shall be paid by the 'land holder'. As per clause (d) of Section 3 of the said Act, a land holder includes a registered holder for the time being of such land and includes his legal representatives and assigns and any person who under any law for the time being in force is liable for payment of public revenue due in respect of the land held by him. Harrisons Malayalam Ltd., which claims as successor in title from predecessor in title, i.e., Malayalam Plantations Ltd., is the land holder as per the provisions under the Kerala Land Tax Act.



Therefore, non-completion of mutation is irrelevant, and the petitioner is legally entitled to tender land tax in respect of Upper Surianalle Estate and Panniar Estate, and the 1st respondent State and its officials are legally obligated to receive the land tax unconditionally. Similarly, the petitioner is entitled to tender special grant tax in respect of Lockhart Estate. Any mismatch in tandapper numbers is a ministerial error arising from the incomplete survey/resurvey conducted by the officials concerned, which is not a ground for refusing to accept land tax from the petitioner.

9. The learned Advocate General for the 1st respondent State and the official respondents would contend that proceedings under Section 15 of the Kerala Land Conservancy Act, 1957 was initiated against the petitioner through the Special Officer and Collector appointed by the Government, who issued Ext.P1 notice proposing to resume the land held by the petitioner, on the ground that the petitioner is in unauthorised occupation of the said land. The resumption orders passed by the Special Officer were under challenge in W.P.(C)No.33122 of 2014 and connected matters. A Division Bench of this Court set aside the said proceedings by the



decision in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]** on a finding that the Special Officer appointed under Section 15 of the Land Conservancy Act is not competent to decide the question of title of the said properties. The Division Bench observed that the State has to approach the civil court to declare its title on the disputed properties. The State has already filed O.S.No.9 of 2023 before the Sub Court, Devikulam against the petitioner for declaration of its title of the land in respect of Upper Surianalle Estate in Chinnakanal Village and Lockhart Estate in Kannan Devan Hills Village by contending that the petitioner is only a lessee of the said properties and the State is the owner of those properties. Similarly, in respect of Panniar Estate, the State filed O.S.No.21 of 2025 before the Sub Court, Kattappana, to declare its title of the property and for other consequential reliefs, which is also pending before the said court.

9.1. The learned Advocate General would point out that the petitioner has not produced any documents along with the writ petitions to prove its title or ownership of the subject properties. Though document No.1600 of 1923 of the Sub Registrar Office, Quilon, is mentioned in the writ petition and also the order of this



Court dated 04.04.1979 in C.P.No.25 of 1978 is mentioned in paragraphs 4 and 5 of the judgment dated 11.04.2018 in W.P.(C)No.33122 of 2014, a copy of which is marked as Ext.P2 in W.P.(C)No.20484 of 2020, a copy of that document and a copy of the judgment dated 11.04.2018 are not produced before the Revenue authorities, along with a proper application for effecting change of name or mutation. Lockhart Estate in Kannan Devan Hills Village, Devikulam Taluk, was part of the land leased out by Poonjar Raja to John Daniel Munroe, which was later ratified by the Travancore Government. When the Kannan Devan Hills (Resumption of Lands) Act, 1971 came into force with effect from 21.01.1971, the entire property in Kannan Devan Hills Village was transferred and vested with the Government and the Apex Court upheld the validity of the said Act, in favour of the State, vide the judgment dated 27.04.1972 - **Kannan Devan Hills Produce Company Ltd. v. State of Kerala and another [AIR 1972 SC 2301]**.

9.2. The learned Advocate General would submit that Malayalam Plantation Ltd. had approached the State Land Board for restoration of land, admitting that it is a transferee of original



lessee. The State Land Board allowed the application and restored 925.30 Acres under Section 3(2) and 669.15 Acres under Section 4(3) of the Kannan Devan Hills (Resumption of Lands) Act, vide its order dated 29.03.1974. Malayalam Plantation Ltd. as well as Harrisons Malayalam Ltd. has only paid lease rent (special grant tax) in the Taluk Office, Devikulam, in respect of Lockhart Estate and no basic tax was ever paid by the petitioner, as claimed in the writ petition. The Government order dated 06.06.2019 was issued by authorising the District Collectors to file civil suits in compliance of the decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. The Government has already filed several cases against the petitioner and other companies, as mentioned in the additional statement filed on behalf of 2nd respondent, on 29.03.2022. The Government directed to accept land tax from the petitioner and similarly situated companies in the light of the judgment dated 07.11.2018 of this Court in W.P.(C)Nos.26798 of 2016, 38958 of 2015, 29182 of 2015 and other cases referred to in the said Government order. The land tax was accepted from the companies, subject to the outcome of the civil suits, as mentioned in the Government order dated



06.06.2019. Such a condition was imposed as the petitioner has already sold several estates during the pendency of the proceedings, to third parties. The endorsement regarding filing of civil suits in the tax receipts will not cause any prejudice to the petitioner. Therefore, the challenge against the remarks made in the land tax receipt is liable to be rejected. The learned Advocate General would point out that though the petitioner relied on document No.1600 of 1923 of the Sub Registrar Office, Quilon, as its title deed, a copy of the same is not produced in these writ petitions filed before this Court or before the revenue authorities. It is understood that document No.1600 of 1923 of Sub Registrar Office, Quilon was returned to the petitioner as per the order of this Court dated 02.12.2024 in I.A.No.1 of 2024 in W.P.(C)No.33122 of 2014.

9.3. The learned Advocate General would submit that a learned Single Judge of this Court in W.P.(C)No.20484 of 2020, as per interim order dated 30.03.2022, had directed the official respondents to allow the petitioner to remit land tax on property involved in that case, without any adverse entries on the tax receipts and also to permit the petitioner company to cut and use



the fuel trees, but without removing it out of the estates concerned as per the permits, subject to the overall supervision of the competent revenue authorities, subject to final decision of this Court in that writ petition. The official respondents accepted the land tax in respect of Upper Suryanelli Estate and permitted the petitioner to remove the fuel trees to its factory premises, in compliance of the interim order. Since the land of Lockhart Estate was leased out by the Government, and the petitioner was remitting special grant tax (lease rent), I.A.No.5 of 2022 was filed on 26.11.2022 to vacate the above interim order. A learned Single Judge, as per the order dated 07.12.2023, modified the earlier order, recording the contention of the Government that only special grant tax is to be accepted, in respect of Lockhart estate, instead of basic tax. The name of the petitioner, i.e., Harrisons Malayalam Ltd., is not seen recorded in the revenue records, as no application was filed to effect mutation or change of the name of Malayalam Plantations Ltd. in revenue records. The petitioner has no right to transport any timber beyond the estate, without paying seigniorage, as held by the Apex Court in **State of Kerala v. Kannan Devan Hills Produce Co. Ltd [(1991) 2 SCC 272]**



and **Divisional Forest Officer v. Tata Finlay Ltd. [(2001) 5 SCC 684]**. The plantation activities of the petitioner were never interfered with by the State or the official respondents. The title of Upper Suryanelli Estate and Panniar Estate has to be decided in the civil suits filed by the Government. In respect of Panniar Estate the petitioner filed W.P.(C)No.22403 of 2024 to accept land tax and also challenging the Government order dated 06.06.2019. In that writ petition as well, the petitioner has not produced any document to prove its title and ownership. The State filed O.S.No.21 of 2025 in Sub Court, Kattappana, to declare its title and possession in respect of the Panniar Estate, which is also pending before the said court. So far as the dispute in respect of felling of trees, the orders under challenge have no relevance at present. For cutting and removal of fuel trees and other trees, if necessary, the petitioner has to file proper application and the same will be considered on the basis of different statutory provisions applicable under the Kerala Promotion of Tree Growth in Non-Forest Areas Act, 2005 and the Kerala Preservation of Trees Act, 1986. The petitioner is not entitled to get transit passes to different places like Perumbavoor, as seen in Ext.P8 pass in



W.P.(C)No.20484 of 2020. Permission, if any, can be granted only for the purpose of fuel and other works, within the estate alone, even if they are found entitled to cut down trees, etc. The estates are not in the name of the petitioner. No steps are taken, even now, to effect a change of name or mutation. Therefore, issuance of tax receipt with the endorsement based on the Government order dated 06.06.2019 cannot be found fault with.

10. One among the issues involved in these writ petitions is in respect of the felling of trees for fuel purpose in Upper Surianalle, Lockhart and Panniar estates. The submission made by the learned Senior Counsel for the petitioner in the respective writ petitions is that the petitioner has undertaken before this Court, as recorded in the interim orders dated 30.03.2022 and 07.12.2023, that the trees felled in Upper Surianalle Estate and Lockhart Estate will not be removed from the estates concerned.

11. It is not in dispute that the petitioner has no right to transport any timber beyond the estate without paying seigniorage. The said issue is no more *res integra* in view of the law laid down by the Apex Court in **Kannan Devan Hills Produce Co. Ltd [(1991) 2 SCC 272]** that since the grantee has no right



to remove timber beyond the limits of the concession area, the State Government was justified in refusing to permit free transportation of timber from the concession area, and the law laid down in **Tata Finlay Ltd. [(2001) 5 SCC 684]** that the words 'cut and removed from any land' used in Section 4 of the Kerala Grants and Leases (Modification of Rights) Act, 1980, do not suggest felling of trees and removing the wood from one part to another on the land. They would indicate cutting the trees and removing them out of the limits of the land held by the grantee or the lessee under the grant or lease.

12. On the above issue, the submission made by the learned Advocate General, during the course of arguments, which is stated in the written submission dated 12.12.2025 filed in W.P.(C)No.20484 of 2020 by the learned Special Government Pleader (Revenue) is that for cutting and removal of fuel trees and other trees, if necessary, the petitioner has to file proper application before the competent authority, which will be considered on the basis of the statutory provisions applicable under the Kerala Promotion of Tree Growth in Non-forest Areas Act, 2005 and the Kerala Preservation of Trees Act, 1986. As



rightly pointed out by the learned Advocate General, the petitioner is not legally entitled to get transit passes to different places like Perumbavoor, as seen in Ext.P8 pass in W.P.(C)No.20484 of 2020, i.e., out of the limits of the respective estates. Permission can be granted only for the purpose of fuel and other works, within the respective estates, even if the petitioner is found entitled to cut down trees. In such circumstances, for the aforesaid purpose, it is for the petitioner to make proper applications before the competent authority in respect of the estates in question, in which event, the said authority shall consider the same, strictly in accordance with the statutory provisions applicable under the Kerala Promotion of Tree Growth in Non-Forest Areas Act, 2005 and the Kerala Preservation of Trees Act, 1986, untrammelled by any of the observations contained in the impugned communications, after affording the authorised representative of the petitioner, an opportunity of being heard. It is ordered accordingly.

13. Insofar as the reliefs sought for in both the writ petitions against the Government order dated 06.06.2019, and for acceptance of land tax in respect of Upper Surianalle and Panniar



estates and acceptance of special grant tax in respect of Lockhart Estate, heavy reliance was placed by the learned Senior Counsel for the petitioner on the decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. The learned Senior Counsel contended that the facts relating to the ownership and possession of the plantations, including the estates which are subject matter of these writ petitions, were thoroughly examined by a Division Bench of this Court, which culminated in the judgment dated 11.04.2018 in W.P.(C)No.33122 of 2014 - **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. The State filed SLP(C)Nos.24028-35 challenging the said decision of the Division Bench, which ended in dismissal by the order of the Apex Court dated 17.09.2018. According to the learned Senior Counsel, the ownership and possession of the plantations, including the estates that are subject matter of these writ petitions, can be traced to more than 100 years and is unimpeachable. Therefore, the Government order dated 06.06.2019, which imposes a condition casting a cloud on the title of the petitioner is illegal, which is even contrary to the decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. The learned Senior



Counsel would point out the observation made by the Division Bench in paragraph 108 of the said decision, which reads thus;

“108.the State had all along accepted the title and possession of the land holdings by HML, issued exemption orders and purchase certificates under the KLR Act, accepted tax and duties for the land, buildings and the activities carried therein of plantations and had also accepted the ownership in civil proceedings initiated by HML and its predecessors as also suffered orders of restrain in the form of injunction.”

14. On the aforesaid contention raised by the learned Senior Counsel for the petitioner, we notice the specific contention raised by the learned Advocate General, after referring to paragraphs 27, 98 and 141 of the decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**, that no such findings on title of the subject properties are there in the said decision. Relevant portion of paragraphs 27, 98 and 141 of the said decision are extracted hereunder;

“27. The essential contention urged is on jurisdiction, or the absolute lack of it under the KLC Act to proceed against the properties which cannot be said to be either "Government land" or "puramboke land" as defined under the KLC Act. HML asserts their title and possession on the various properties as described in the Schedules. The Special Officer appointed under the KLC Act has absolutely no jurisdiction to proceed



against lands owned by anyone other than the Government. The title is traced without interruption to about 100 years prior and has been obtained by the petitioner, a Company registered under the Companies Act, 1956 (for brevity "Companies Act"), by way of an indenture of 08.03.1923 bearing Deed No.1006 of 1923. The original of the said deed has been deposited before this Court and a copy has been produced as Ext.P22(b). The submissions revolve on this indenture; the efficacy of which is seriously put to test by the State and the party respondents. HML and its assignees having raised the ground of title, as had been accepted by the Government too, evident from the revenue records; the proceedings are ill motivated, for reason of it having originated on mere paper reports. Further the question of valid title having been raised, the Special Officer appointed under the KLC Act is divested of jurisdiction to further proceed.

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98. We, however, make it clear that we are not called upon to examine the title of the lands, as asserted by HML. We would hence not be required to examine all of the title deeds or the purchase certificates, tax receipts, inter-partie decisions, etc. We remind ourselves that we are only looking at the question of jurisdiction under the KLC Act. If, prima facie, a bona fide dispute is discernible on title, then necessarily the parties would have to be relegated to the Civil Court; without ourselves venturing on an enquiry, which we find ourselves incompetent to embark upon, in a proceeding under Article 226.



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141.Title cannot be adjudicated under the KLC Act intended only at eviction of unauthorized occupation. Title to establish it or to controvert it, has to be adjudicated before a civil court. Title we reiterate, in this contest, we have not found on the petitioners, which we are incompetent to do in the present proceedings. Title has to be found after adducing evidence in a properly initiated civil proceedings, if the State ventures so, to institute. There is no cause of action for the petitioners to approach the civil court to establish title under Section 20 of the KLC Act, the proceedings under the Act having been set aside by us.” (underline supplied)

15. A reading of paragraph 141 of the decision would make it explicitly clear that the Division Bench did not decide the question of the title of the petitioner, since the High Court is incompetent to decide such an issue in a proceeding under Article 226 of the Constitution of India. Therefore, we find no force in the argument of the learned Senior Counsel for the petitioner that the facts relating to the ownership and possession of the plantations, including the estates which are subject matter of these writ petitions, were concluded by the Division Bench, in favour of the petitioner, in the decision in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]** and the 1st respondent State has issued the



Government order dated 06.06.2019 to overreach the said decision of the Division Bench.

16. Regarding the ownership and possession of the land in respect of Upper Surianalle, Lockhart and Panniar estates, the pleadings in W.P.(C)Nos.20484 of 2020 and 22403 of 2024 are to the effect that the petitioner is the absolute owner in possession and enjoyment of the said properties, for the past more than a century, having obtained the same under valid document of title, and that the company has been remitting all statutory levies in respect of the said estates, including land tax, until 2013. It is also stated in the writ petition that the petitioner filed detailed objections to Ext.P1 notice issued by the Special Officer and Collector, producing therewith documents of title to prove ownership over the properties and also revenue records, judgments/orders passed by various courts and other statutory authorities, recognising the title of the petitioner.

17. As rightly pointed out by the learned Advocate General, the petitioner has not produced any documents along with these writ petitions to prove its title and ownership over the subject properties. Though document No.1600 of 1923 of the Sub



Registrar Office, Quilon, is mentioned in the writ petition and the order of this Court dated 04.04.1979 in C.P.No.25 of 1978 is mentioned in paragraphs 4 and 5 of the judgment dated 11.04.2018 in W.P.(C)No.33122 of 2014, a copy of which is marked as Ext.P2 in W.P.(C)No.20484 of 2020, a copy of the title document and a copy of the judgment dated 11.04.2018 are not produced before the Revenue authorities, along with a proper application, for effecting change of name or mutation. No such application is on record in W.P.(C)No.20484 of 2020, seeking a writ of mandamus commanding the official respondents to receive land tax from the petitioner in respect of the two estates. As already noticed hereinbefore, the submission of the learned Senior Counsel for the petitioner was that document No.1600 of 1923 of the Sub Registrar Office, Quilon, is deposited before this Court in W.P.(C)No.33122 of 2014, which culminated in the decision of the Division Bench in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**. On the other hand, the submission of the learned Advocate General was that, as understood by the State and the official respondents, document No.1600 of 1923 of Sub Registrar Office, Quilon, was returned to the petitioner as per the order of this Court



dated 02.12.2024 in I.A.No.1 of 2024 in W.P.(C)No.33122 of 2014.

We do not propose to consider the rival submissions on the above aspect in these writ petitions. We notice that no explanation whatsoever is offered by the petitioner for not producing a copy of title document No.1600 of 1923 of the Sub Registrar Office, Quilon, as part of the pleadings in these writ petitions.

18. In **Bharat Singh v. State of Haryana [(1988) 4 SCC 534]** the Apex Court held that, when a point which is ostensibly a point of law is required to be substantiated by facts, the party raising the point, if he is the writ petitioner, must plead and prove such facts by evidence which must appear from the writ petition and if he is the respondent, from the counter affidavit. If the facts are not pleaded or the evidence in support of such facts is not annexed to the writ petition or to the counter affidavit, as the case may be, the Court will not entertain the point. The Apex Court held further that there is a distinction between a pleading under the Code of Civil Procedure Code, 1908, and a writ petition or a counter affidavit. While in a pleading, i.e., a plaint or a written statement, the facts and not evidence are required to be pleaded, in a writ petition or in the counter affidavit, not only the facts but



also the evidence in proof of such facts have to be pleaded and annexed to it.

19. In **M/s.Larsen and Toubro Ltd. v. State of Gujarat [(1998) 4 SCC 387]**, the Apex Court was dealing with a case arising out of the proceedings initiated for the acquisition of land for M/s.Larsen and Toubro Ltd., under the provisions of the Land Acquisition Act, 1894. The Apex Court noticed that, in the absence of any allegation that Rule 3 the Land Acquisition (Companies) Rules, 1963 had not been complied and there being no particulars in respect of non-compliance of Rule 4 also, it is difficult to see as to how the High Court could have reached the finding that statutory requirements contained in these Rules were not fulfilled before issuance of notification under Section 4 and declaration under Section 6 of the Land Acquisition Act. The High Court did not give any reason as to how it reached the conclusion that Rules 3 and 4 had not been complied with in the face of the record of the case. Rather, it returned a finding, which is unsustainable, that it was "not possible on the basis of the material on record to hold that there was compliance with Rules 3 and 4". The Apex Court held that it is not enough to allege that a particular Rule or any



provision has not been complied. It is a requirement of good pleading to give details, i.e., particulars as to why it is alleged that there is non-compliance with a statutory requirement. Ordinarily, no notice can be taken on such an allegation which is devoid of any particulars. No issue can be raised on a plea, the foundation of which is lacking. Even where a *rule nisi* is issued, it is not always for the department to justify its action when the court finds that a plea has been advanced without any substance, though ordinarily the department may have to place its full cards before the court. On the facts of the case, the Apex Court found that the State had more than justified its stand that there had been compliance not only with Rule 4 but with Rule 3 as well, though there was no challenge to Rule 3 and the averments regarding non-compliance with Rule 4 were sketchy and without any particulars whatsoever. The High Court was, therefore, not right in quashing the acquisition proceedings.

20. In **Narmada Bachao Andolan v. State of Madhya Pradesh [(2011) 7 SCC 639]** a Three-Judge Bench of the Apex Court held that, it is a settled proposition of law that a party has to plead its case and produce/adduce sufficient evidence to



substantiate the averments made in the petition and in case the pleadings are not complete the Court is under no obligation to entertain the pleas. Pleadings and particulars are required to enable the court to decide the rights of the parties in the trial. Thus, the pleadings are more to help the court in narrowing the controversy involved and to inform the parties concerned to the question(s) in issue, so that the parties may adduce appropriate evidence on the said issue. It is a settled legal proposition that, as a rule, relief not founded on the pleadings should not be granted. Therefore, a decision of a case cannot be based on grounds outside the pleadings of the parties. The object and purpose of pleadings and issues is to ensure that the litigants come to trial with all issues clearly defined and to prevent cases from being expanded or grounds being shifted during trial. If any factual or legal issue, despite having merit, has not been raised by the parties, the court should not decide the same, as the opposite counsel does not have a fair opportunity to answer the line of reasoning adopted in that regard. Such a judgment may be violative of the principles of natural justice.



21. Going by the pleadings in W.P.(C)No.22403 of 2024, the petitioner submitted Ext.P12 request dated 05.05.2022 before the 4th respondent Tahsildar, Udumbanchola Taluk to accept three cheques bearing Nos.724181, 724182 and 724183 dated 28.04.2022 drawn on ICICI Bank, for an amount of Rs.90,300/-, Rs.8,68,472/- and Rs.1,93,224/- respectively, towards land tax in respect of the land in Panniar Estate, comprised in Chinnakkanal, Poopara and Rajakumari Villages, for the period from 2016-17 to 2021-22. In the said request, it is stated that the petitioner filed W.P.(C)No.20484 of 2020 challenging the proceedings initiated by the Village Officer, Chinnakkanal, and the Range Officer, Devikulam, directing the petitioner to stop felling of fuel trees in Lockheart and Upper Surianalle estates. The Government order dated 06.06.2019, which directed the revenue officials to accept land tax from the petitioner with an endorsement in the tax receipt as 'subject to the decision in the civil suit that may be filed by the Government', is also under challenge in that writ petition. In W.P.(C)No.20484 of 2020, an interim order was passed by the learned Single Judge on 30.03.2022, directing the authorities to accept land tax from the petitioner, without making any adverse



entries in the tax receipt, as appearing in Ext.P8 Government order dated 06.06.2019. In the interim order, it was observed that the petitioner has been remitting land tax in respect of the properties, and tandapper also stands in the name of the petitioner and, therefore, there is no justification in refusing to accept tax or making any adverse entries in the land tax receipt, as suggested in the Government order dated 06.06.2019. The documents enclosed along with Ext.P12 request are three cheques dated 28.04.2022, a copy of Ext.P9 interim order dated 30.03.2022 in W.P.(C)No.20484 of 2020 and a statement containing the survey numbers of the property. On receipt of Ext.P12 request, the 4th respondent Tahsildar, Udumbanchola Taluk, issued Ext.P13 receipt dated 17.05.2022, acknowledging the receipt of three cheques.

22. By Ext.P14 communication dated 13.07.2022, which is under challenge in W.P.(C)No.22403 of 2024, the 4th respondent Tahsildar, Udumbanchola Taluk, returned the aforesaid three cheques to the petitioner. In the said communication, it is stated that on a perusal of the pleadings in W.P.(C)No.20484 of 2020, it is seen that the estate involved in that case, which is in



Udumbanchola Taluk, is Upper Surianalle Estate. Panniar Estate is not involved in that writ petition, and the survey numbers in the exhibits produced in that writ petition differ from the revenue records. Hence, the matter was reported to the District Collector, seeking necessary directions. Consequently, the State Government, vide letter No.A1/59/2020/ RD dated 10.07.2022 of the Additional Chief Secretary, Revenue Department, directed to accept land tax pertaining to Upper Surianalle Estate and rejected the request made by the Manager of Panniar Estate, as the interim order is binding only on Upper Surianalle Estate. Accordingly, the cheques were returned to the Senior Manager of Panniar Estate.

23. A reading of the interim order dated 30.03.2022 passed by the learned Single Judge in W.P.(C)No.20484 of 2020 would show that, in the said writ petition, the specific case of the petitioner company, i.e., Harrisons Malayalam Ltd., was that they had been remitting land tax for the property of Upper Surianalle and Lockhart estates till the year 2015 or so and that, the said properties are included in a tandapper account in their favour. Therefore, in paragraph 5 of order dated 30.03.2022 in



W.P.(C)No.20484 of 2020, the learned Single Judge observed as follows;

“5. I notice from the pleadings on record that it is a specific case of the petitioner that they had been remitting land tax on the properties till the year 2015 or so and that they are included in a “Thadaper” Account in their favour. If that be so, I fail to understand how the Authorities can refuse to allow them to remit land tax or to impose any detrimental condition against them, as has been suggested through Ext.P7, particularly when this Court has been, in various other connected matters, ordering issuance of receipts without such endorsements.” (underline supplied)

24. After considering the submissions made at the Bar, the learned single Judge granted the interim order dated 30.03.2022 in W.P.(C)No.20484 of 2020, directing the official respondents to allow the petitioner to remit the land tax of the properties involved in that case, immediately on the requisite amount being tendered for such purpose, following due procedure and in compliance of every other requisite statutory requirements. In that order, it was made clear that, since the aforesaid directions are being issued as an interim measure, no adverse entries will be made on the tax receipt to be issued in terms of the same. Thereafter, by the order dated 07.12.2023 in I.A.No.5 of 2022 filed by the State to vacate



the interim order dated 30.03.2022, the learned Single Judge modified the said interim order, by directing the official respondents to allow the petitioner to remit land tax in respect of Surianalle Estate and special grant tax in respect of Lockhart Estate, immediately on the requisite amount being tendered for such purpose, following due procedure and in compliance of every other requisite statutory requirements.

25. In W.P.(C)No.22403 of 2024, other than producing Exts.P1 tandapper extract of tandapper Nos.342 and 3361 in Poopara Village, P1(a) tandapper extract of tandapper No.193 in Rajakumari Village and P1(b) tandapper extract of tandapper No.180 in Chinnakkanal Village, which are in the name of Malayalam Plantations Ltd., and Exts.P2, P2(a), P3, P3(a) and P4 tax receipts, which are also in the name of Malayalam Plantations Ltd., the petitioner has not chosen to produce any documents to show its title and ownership over the properties in question. As already noticed hereinbefore, in the first paragraph of W.P.(C)No. 22403 of 2024, it is averred that the petitioner is in absolute possession and enjoyment of the said property for the past more than a century and under valid documents. In the reply affidavit,



the petitioner has stated that in the decision in **Harrisons Malayalam Ltd. [2018 (2) KLT 369]**, a Division Bench of this Court observed that the Government had all alone accepted the title and possession of the petitioner in various proceedings, and also accepted land tax and other duties for the land and building, and accepted ownership of the petitioner in the civil proceedings. In the reply affidavit, the petitioner has also stated that Exts.P1 to P3 would indicate that the Government had accepted land tax from Malayalam Plantations Ltd., the predecessor-in-interest of the petitioner, till 2011. According to the petitioner, since Malayalam Plantations has been shown as the holder of the land in the revenue records, in respect of the property of Panniar Estate, as per the provisions contained in Section 3 of the Kerala Land Tax Act, respondents 5 and 6 are bound to accept tax from Harrisons Malayalam Ltd. Ext.P14 letter dated 13.07.2022 in W.P.(C)No.22403 of 2024, of the 4th respondent Tahsildar, Udumbanchola Taluk, is one issued after considering the request made by the petitioner in Ext.P12 request dated 05.05.2022. Admittedly, land tax in respect of the property in question was not



remitted in the name of the petitioner for the period prior to 2016-17.

26. In view of the provisions under sub-section (2) of Section 5 of the Kerala Land Tax Act, basic tax charged on any land shall be paid by the 'land holder'. As per clause (d) of Section 3 of the said Act, a land holder includes a registered holder for the time being of such land and includes his legal representatives and assigns and any person who under any law for the time being in force is liable for payment of public revenue due in respect of the land held by him. As already noticed hereinbefore, neither in W.P.(C)No.20484 of 2020 nor in W.P.(C)No.22403 of 2024, the petitioner, i.e., Harrisons Malayalam Ltd., has chosen to produce any documents to show its title and ownership over the properties in question. Exts.P1, P1(a) and P1(b) tandapper extract of tandapper Nos.342, 3361 in Poopara Village, tandapper account No.193 in Rajakumari Village and tandapper account No.180 in Chinnakkanal Village, produced in W.P.(C)No.22403 of 2024, are in the name of Malayalam Plantations Ltd. Exts.P2, P2(a), P3, P3(a) and P4 tax receipts are also in the name of Malayalam Plantations Ltd. None of the documents placed on record in these



writ petitions would show that the petitioner, i.e., Harrisons Malayalam Ltd., is the registered holder of the lands in question, as provided under sub-clause (d) of clause (3) of Section 3 of the Kerala Land Tax Act, which defines 'land holder' to mean, in relation to any land other than that falling under sub-clauses (a) to (c), the registered holder for the time being of such land, and includes his legal representatives and assigns and any person who under any law for the time being in force is liable for payment of public revenue due in respect of the land held by him. The petitioner has also not chosen to submit a proper application, with supporting documents, before the competent authority, for accepting land tax in respect of Upper Surianalle and Panniar estates and special grant tax in respect of Lockhart estate. Having failed to do so, the petitioner has no legal right to seek a writ of mandamus commanding the competent authority for accepting land tax/special grant tax in respect of the estates in question, as it is well settled in the decision of the Apex Court in **State of U.P. v. Harish Chandra [(1996) 9 SCC 309]** that, under Article 226 of the Constitution of India a mandamus can be issued by the Court when the applicant establishes that he has a legal right to



performance of a legal duty by the party against whom the mandamus is sought and the said right was subsisting on the date of the petition. Therefore, in these writ petitions, the petitioner is not legally entitled for a writ of mandamus commanding the competent authority for accepting land tax/ special grant tax in respect of the estates in question, in the absence of a proper application made for that purpose, along with supporting documents.

27. In **Suraj Bhan v. Financial Commissioner [(2007) 6 SCC 186]** the Apex Court reiterated that an entry in revenue records does not confer title on a person whose name appears in the record-of-rights. The entries in revenue records or jamabandi have only 'fiscal purpose', i.e., payment of land revenue, and no ownership is conferred on the basis of such entries.

28. In **Jitendra Singh v. State of Madhya Pradesh [2021 (5) KHC 600 : 2021 SCC OnLine SC 802]** the Apex Court reiterated the law laid down in **Balwant Singh v. Daulat Singh [(1997) 7 SCC 137]** that mutation of property in revenue records neither creates nor extinguishes title to the property nor



has it any presumptive value on title. Such entries are relevant for collecting land revenue.

29. In **Ponnanthodiyil Sreedevi Amma v. District Collector, Malappuram [2009 (2) KHC 833]** a learned Single Judge of this Court held that a combined reading of sub-section (2) of Section 5 and sub-section (3) of Section 3 of the Kerala Land Tax Act, would make it clear that the liability for payment or rather the entitlement for payment of basic tax is upon the land holder and that the land holder in a normal case is the registered holder, for the time being of such land. Apart from the registered holder, persons who come within the definition of land holder are enumerated under sub-clauses (a), (b) and (c) of clause (3) of Section 3 of the said Act. The mere fact that any of the disputing parties had paid basic tax for any particular period cannot be taken as a fact conferring right upon such party for continued payment of basic tax. Of course, the question regarding title, which if ultimately decided by the competent civil court may have a bearing on the question as to who is the registered holder the land.



30. In **Vijayarajan M.D. v. Tahsildar [2013 (2) KLT SN 119]**, a learned Single Judge of this Court held that the payment of land tax is to be made by the holder of the land and that is in tune with the relevant provisions of the Kerala Land Tax Act. There is no rationale on the part of the concerned revenue authorities refusing to accept land tax in respect of the property merely by referring to revenue recovery notices issued by the Deputy Tahsildar, attaching the property in connection with the decree passed by the Sub Court, Cherthala in O.S.No.253 of 1994, which is under challenge in R.F.A.No.552 of 2007 pending before this Court. In the said decision the learned Single Judge made it clear that the acceptance of land tax in respect of the property will be subject to the verdict to be passed by this Court in R.F.A.No.552 of 2007 and without prejudice to the rights and interest of the Kerala Financial Corporation, which is the decree holder in O.S.No.253 of 1994.

31. In **Bhavnagar University v. Palitana Sugar Mill (P) Ltd. [(2003) 2 SCC 111]**, the Apex Court held that the statutory interdict of use and enjoyment of the property must be strictly construed. It is well settled that when a statutory authority is



required to do a thing in a particular manner, the same must be done in that manner or not at all. The State and other authorities while acting under Gujarat Town Planning and Urban Development Act, 1976 are only creature of statute and they must act within the four corners thereof.

32. Viewed in the light of the provisions of the Kerala Land Tax Act, and also the law laid down in the decisions referred to supra, entry in revenue records does not confer title on a person, whose name appears in the said records. Entries in revenue records have only 'fiscal purpose', i.e., for payment of land revenue, and no ownership is conferred on the basis of such entries. Mutation of property in revenue records neither creates nor extinguishes title of the property nor has it any presumptive value on title. The mere fact that any of the disputing parties had paid basic tax for any particular period cannot be taken as a fact conferring right upon such party for continued payment of basic tax. Therefore, conclusion is irresistible that the condition imposed in the Government order dated 06.06.2019, a copy of which is marked as Ext.P7 in W.P.(C)No.20484 of 2020 and Ext.P8 in W.P.(C)No.22403 of 2024, to the extent it stipulates that the land



tax received from the petitioner, i.e., Harrisons Malayalam Ltd. and its assignees shall be subject to the final decision in the civil suit proposed to be filed by the State, as contained in paragraph 10(II) of the said Government order, cannot be sustained in law and the Government order dated 06.06.2019 to that extent is set aside; however without prejudice to the right of the State in seeking appropriate interim reliefs in the original suits filed against the petitioner, in respect of the lands in question, which are now pending before the competent civil court. It would be open to the petitioner, if so advised, to file proper application before the competent authority for receiving land tax from the petitioner in respect of Upper Surianalle and Panniar estates and for receiving special grant tax in respect of Lockhart estate, with supporting documents, and pursue the same as per the statutory requirements of the Kerala Land Tax Act. It would also be open to the petitioner to make proper applications before the competent authority for cutting and removal of fuel trees and other trees, in view of the specific stand taken by the 1st respondent State, which we have taken note of hereinbefore at paragraph 12; in which event, the competent authority shall consider the same on the



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basis of the statutory provisions applicable under the Kerala Promotion of Tree Growth in Non-Forest Areas Act and the Kerala Preservation of Trees Act, 1986, taking note of the directions contained hereinbefore at paragraph 12.

The writ petitions are disposed of as above.

Sd/-

ANIL K. NARENDRAN, JUDGE

Sd/-

MURALEE KRISHNA S., JUDGE

AV

APPENDIX OF WP(C) NO. 20484 OF 2020

PETITIONER EXHIBITS

- EXHIBIT P1 A TRUE COPY OF THE NOTICE DATED 18/01/2014, ISSUED UNDER SECTION 12 OF THE KLC ACT BY THE SPECIAL OFFICER AND COLLECTOR.
- EXHIBIT P2 A TRUE COPY OF THE JUDGMENT DATED 11/04/2018, PASSED BY THIS HON'BLE COURT IN WPC NO.33122/2014 AND CONNECTED CASES.
- EXHIBIT P3 A TRUE COPY OF THE ORDER DATED 17/09/2018, IN SLP NOS.24028-24035/2018, PASSED BY THE HON'BLE SUPREME COURT OF INDIA.
- EXHIBIT P4 A TRUE COPY OF THE REQUEST DATED 21/05/2020 SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT.
- EXHIBIT P5 A TRUE COPY OF THE REQUEST DATED 02/07/2020 (ALONG WITH ANNEXURE) SUBMITTED BY THE PETITIONER TO THE 4TH RESPONDENT.
- EXHIBIT P6 A TRUE COPY OF THE REPORT DATED 15/07/2020 SUBMITTED BY THE 6TH RESPONDENT TO THE 4TH RESPONDENT.
- EXHIBIT P7 A TRUE COPY OF THE GO(MS) NO. 172/2019/REV. DATED 06/06/2019 ISSUED BY THE 1ST RESPONDENT.
- EXHIBIT P8 A TRUE COPY OF PASS NO.63/20-21 DATED 26/08/2020 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.
- EXHIBIT P8 (A) A TRUE COPY OF PASS NO.64/20-21 DATED 26/08/2020 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.
- EXHIBIT P9 A TRUE COPY OF THE PROCEEDINGS DATED 18/08/2020 OF THE 5TH RESPONDENT.
- EXHIBIT P10 A TRUE COPY OF THE NOTICE DATED 05/09/2020 ISSUED BY THE 6TH RESPONDENT TO THE PETITIONER.
- EXHIBIT P11 A TRUE COPY OF THE NOTICE DATED 11/09/2020 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER'S UPPER SURIANALLE ESTATE.
- EXHIBIT P12 A TRUE COPY OF THE COMMUNICATION DATED 09/09/2020 ISSUED BY THE 4TH RESPONDENT TO THE 5TH RESPONDENT.
- EXHIBIT P13 A TRUE COPY OF THE NOTICE DATED 11/09/2020 ISSUED BY THE 5TH RESPONDENT TO THE PETITIONER.
- Exhibit P16 TRUE COPY OF THE LAND TAX RECEIPT NO. 4409026 DATED 06/12/2012 ISSUED BY THE VILLAGE



- OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(A) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409028
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(B) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409029
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(C) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409030
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(D) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409031
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(E) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409032
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(F) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409033
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(G) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409034
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(H) TRUE COPY OF THE LAND TAX RECEIPT NO. 4409035
DATED 06/12/2012 ISSUED BY THE VILLAGE
OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF
THE LANDS COMPRISED IN UPPER SURYANELLI
ESTATE OF THE PETITIONER
- Exhibit P16(I) TRUE COPY OF THE LAND TAX RECEIPT NO.
44090236 DATED 06/12/2012 ISSUED BY THE
VILLAGE OFFICER, CHINNAKANAL VILLAGE IN
RESPECT OF THE LANDS COMPRISED IN UPPER
SURYANELLI ESTATE OF THE PETITIONER



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- Exhibit P16(J)** TRUE COPY OF THE LAND TAX RECEIPT NO. 44090267 DATED 06/12/2012 ISSUED BY THE VILLAGE OFFICER, CHINNAKANAL VILLAGE IN RESPECT OF THE LANDS COMPRISED IN UPPER SURYANELLI ESTATE OF THE PETITIONER
- Exhibit P17** TRUE COPY OF THE COMMUNICATION NO. A6-2720/16 DATED 04/03/2017 ISSUED BY THE TAHSILDAR, UDUMBANCHOLA TO THE PETITIONER
- Exhibit P18** TRUE COPY OF THE LAND TAX RECEIPT NO. 5484345 DATED 22/12/2011 ISSUED BY THE VILLAGE OFFICER, KDH VILLAGE IN RESPECT OF THE PETITIONER'S LOCKHART ESTATE
- Exhibit P19** TRUE COPY OF THE COMMUNICATION NO. K-12950/2012 DATED 19/03/2018 ISSUED BY THE THASILDAR, DEVIKULAM TO THE PETITIONER

RESPONDENT ANNEXURES

- ANNEXURE R2 (a)** A TRUE COPY OF THE CONTEMPT NOTICE DATED 04.07.2022 ISSUED ON BEHALF OF THE PETITIONER.
- ANNEXURE R2 (b)** TRUE COPY OF THE COMMUNICATION NO. TLKUDM/68/2022-A6 DATED 13.07.2022 OF TAHASILDAR, UDUMBANCHOLA TO THE SENIOR GENERAL MANAGER, PANNIYAR ESTATE.
- ANNEXURE R2 (c)** A TRUE COPY OF RECEIPT NO.352/22 DATED 03.08.2022 WHEREBY LAND TAX PERTAINING TO UPPER SURIANELLE ESTATE.
- ANNEXURE R2 (d)** A TRUE COPY OF RECEIPT NO. C2-12950/2012 DATED 29.07.2022 WHEREBY LAND TAX PERTAINING TO LOCKHEART ESTATE.
- ANNEXURE R3 (a)** TRUE COPY OF THE PLAINT PRFERRED BY THE STATE IN O.S. NO. 9/2023.
- EXHIBIT R3 (a)** TRUE COPY OF THE ORDER ISSUED BY LAND BOARD OF KERALA BEARING NO.LB(A)2-5240/71.
- EXHIBIT R3 (b)** TRUE COPY OF THE JUDGMENT IN STATE OF KERALA AND ANOTHER V. KANNAN DEVAN HILLS PRODUCE COMPANY LTD., DATED 07.02.1991 REPORTED IN 1991 KHC 1119.

APPENDIX OF WP(C) NO. 22403 OF 2024

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE THANDAPER EXTRACT DATED 03.05.2024, IN RESPECT OF THE LANDS FORMING PART OF PANNIAR ESTATE IN POOPARA VILLAGE, UNDER THANDAPER NOS. 342 AND 3361, OBTAINED BY THE PETITIONER UNDER THE RIGHT TO INFORMATION ACT, 2005
- Exhibit P1 (a) TRUE COPY OF THE THANDAPER EXTRACT DATED 02.03.2024, IN RESPECT OF THE LANDS FORMING PART OF PANNIAR ESTATE IN RAJAKUMARI VILLAGE, UNDER THANDAPER NO. 193, OBTAINED BY THE PETITIONER UNDER THE RIGHT TO INFORMATION ACT, 2005
- Exhibit p 1 (b) TRUE COPY OF THE THANDAPER EXTRACT DATED 24.05.2024, IN RESPECT OF LANDS FORMING PART OF PANNIAR ESTATE IN CHINNAKANAL VILLAGE, UNDER THANDAPER NO. 180, OBTAINED BY THE PETITIONER UNDER THE RIGHT TO INFORMATION ACT, 2005
- Exhibit P2 TRUE COPY OF THE LAND TAX RECEIPT DATED 10.12.2013, ISSUED BY THE VILLAGE OFFICE, POOPARA, IN RESPECT OF LANDS UNDER THANDAPER NO. 342
- Exhibit p 2 (a) TRUE COPY OF THE LAND TAX RECEIPT DATED 10.12.2013, ISSUED BY THE VILLAGE OFFICE, POOPARA, IN RESPECT OF LANDS UNDER THANDAPER NO. 3361
- Exhibit P3 TRUE COPY OF THE LAND TAX RECEIPT DATED 22.12.2011, ISSUED BY THE VILLAGE OFFICER, RAJAKUMARI VILLAGE, TO THE PETITIONER
- Exhibit p 3 (a) TRUE COPY OF THE COMMUNICATION DATED 02.05.2024, ISSUED BY THE VILLAGE OFFICE, RAJAKUMARI, CONTAINING THE DETAILS OF REMITTANCE OF LAND TAX BY THE PETITIONER FOR THE YEAR 2013-14
- Exhibit P4 TRUE COPY OF THE LAND TAX RECEIPT DATED 09.12.2013, ISSUED BY THE VILLAGE OFFICER, CHINNAKANAL
- Exhibit P5 TRUE COPY OF THE NOTICE DATED 28.03.2014, ISSUED BY THE SPECIAL OFFICER & COLLECTOR, UNDER SECTION 12 OF THE KLC ACT
- Exhibit P6 TRUE COPY OF THE ORDER DATED 17.09.2018, IN SLP NOS.24028-24035 OF 2018, PASSED BY THE HON'BLE SUPREME COURT OF INDIA



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- Exhibit P7** TRUE COPY OF THE LETTER DATED 04.03.2017,
ISSUED BY THE TAHSILDAR, UDUMBANCHOLA
- Exhibit P8** TRUE COPY OF THE G.O. (MS)NO.172/2019/REV
DATED 06.06.2019, ISSUED BY THE 1ST
RESPONDENT
- Exhibit P9** TRUE COPY THE SAID INTERIM ORDER DATED
30.03.2022, IN W.P.(C). NO. 20484/2020,
PASSED BY THIS HON'BLE COURT
- Exhibit P10** TRUE COPY OF THE ORDER DATED 07.12.2023, IN
I.A. NO.5 OF 2022 IN W.P.(C). NO. 20484/2020,
PASSED BY THIS HON'BLE COURT
- Exhibit P11** TRUE COPY OF THE LAND TAX RECEIPT DATED
03.08.2022 ISSUED BY THE VILLAGE OFFICER,
CHINNAKANAL VILLAGE IN RESPECT OF UPPER
SURIANALLE ESTATE IN COMPLIANCE WITH EXT. P9
ORDER
- Exhibit P12** TRUE COPY OF THE LETTER DATED 05.05.2022,
(WITHOUT ENCLOSURES) ISSUED BY THE PETITIONER
TO THE 4TH RESPONDENT, REQUESTING TO ACCEPT
LAND TAX IN RESPECT OF PANNIAR ESTATE
- Exhibit P13** TRUE COPY OF THE RECEIPT DATED 17.05.2022,
ISSUED BY THE 4TH RESPONDENT TO THE MANAGER,
PANNIAR ESTATE
- Exhibit P14** TRUE COPY OF THE COMMUNICATION DATED
13.07.2022, ISSUED BY THE 4TH RESPONDENT TO
THE PETITIONER, DECLINING TO ACCEPT LAND TAX