



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 2ND DAY OF JUNE 2026 / 12TH JYAISHTA, 1948

WP(C) NO. 13042 OF 2024

PETITIONER:

**P.V.SURESH,
AGED 58 YEARS
S/O. VASU, PUTHEN VEETIL, THEKKE MANKUZHY,
PULLIKKANAKKU P.O., BHARANIKKAVU, ALAPPUZHA,
PIN - 690537**

**BY ADVS.
SRI.T.S.HARIKUMAR
SRI.P.B.SAHASRANAMAN**

RESPONDENT:

**THE HARIPAD MUNICIPALITY,
MUNICIPAL OFFICE, HARPAD P.O., ALAPPUZHA,
REPRESENTED BY ITS SECRETARY, PIN - 690514**

BY ADV SRI.M.R.ARUNKUMAR

M.R.ARUN KUMAR, SC

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 02.06.2026, ALONG WITH WP(C).19836/2024,
24465/2024, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 2ND DAY OF JUNE 2026 / 12TH JYAISHTA, 1948

WP(C) NO. 19836 OF 2024

PETITIONERS:

**1 BAIJU P.,
S/O. M.PRABHAKARAN, KARIMKUTTIKAL HOUSE,
CHERAVALLY, KAYAMKULAM P.O., ALAPPUZHA, PIN -
690502**

**2 SINDHU V.
AGED 48 YEARS
W/O BAIJU P., KARIMKUTTIKAL HOUSE,
CHERAVALLY, KAYAMKULAM P.O., ALAPPUZHA., PIN -
690502**

**BY ADVS.
SRI.T.S.HARIKUMAR
SRI.P.B.SAHASRANAMAN**

RESPONDENT:

**THE HARIPAD MUNICIPALITY,
MUNICIPAL OFFICE, HARPAD P.O, ALAPPUZHA,
REPRESENTED BY ITS SECRETARY, PIN - 690514**

**BY ADV SHRI.ARUNKUMAR M.R. KARANAVAR, SC,
HARIPAD MUNICIPALITY**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 02.06.2026, ALONG WITH WP(C).13042/2024 AND
CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 2ND DAY OF JUNE 2026 / 12TH JYAISHTA, 1948

WP(C) NO. 24465 OF 2024

PETITIONERS:

**1 MATHEW KUNNEL ABRAHAM,
AGED 72 YEARS
KUNNEL HOUSE, S/O. LATE G.ABRAHAM, AKAMKUDY
P.O., NANGIARKULANGARA, ALAPPUZHA, PIN - 690513**

**2 MARIYAMMA DANIEL,
AGED 68 YEARS
KUNNEL HOUSE, W/O. MATHEW KUNNEL ABRAHAM,
AKAMKUDY P.O., NANGIARKULANGARA, ALAPPUZHA, PIN
- 690513**

**BY ADVS.
SRI.T.S.HARIKUMAR
SRI.P.B.SAHASRANAMAN**

RESPONDENTS:

**1 THE STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT,
LOCAL SELF GOVERNMENT (RD) DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001**

**2 THE HARIPAD MUNICIPALITY,
MUNICIPAL OFFICE, HARIPAD P.O., ALAPPUZHA,
REPRESENTED BY ITS SECRETARY, PIN - 690514**

**3 THE SECRETARY,
THE HARIPAD MUNICIPALITY, MUNICIPAL OFFICE,
HARIPAD P.O., ALAPPUZHA, PIN - 690514**

BY ADV SRI.M.R.ARUNKUMAR



**WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 02.06.2026, ALONG WITH WP(C).13042/2024 AND CONNECTED
CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



J U D G M E N T

(Dated this the 02nd day of June, 2026)

All these cases, the petitioners have challenged the respective orders and consequential demands issued by the Municipality, requiring the petitioners to pay the property tax in respect of their buildings. The challenge raised by the petitioners are mainly on two grounds. Firstly, it was contended that, the revised rates as demanded in the orders and notices were without making any final publication of the revised rates as contemplated under Rule 4 of the Kerala Municipality (Property Tax Services and Surcharge) Rules, 2011. Secondly, it was contended that, the demand was made for the period beyond three years preceding to the date of demand, which is not contemplated under Section 539 of the the Kerala Municipality Act.

2. Earlier when these writ petitions came up for consideration on 05.11.2025, the following interim order was passed.

“In all these writ petitions, the common issue arises is that, while finalising the revised rate of building tax by the respondent Municipality, the mandatory publication as provided under Rule 4(4) of the Kerala Municipality (Property Tax, Service Cess and Surcharge) Rules, 2011 has not been made. As per



the said Rules, final rates of basic property tax fixed by the Council of the Municipality and the date of its commencement shall be published by the Municipality, in the notice board of the office of the Municipality and also in two newspapers, having circulation in the area of the Municipality.

2. Evidently, in these cases, even though the decision taken by the Municipality as to the final rates, was on 23.08.2017, the publication thereof, as mandated under the said provisions in two newspapers, has not been effected. The learned Standing Counsel for the respondent submitted that, they are in the process of making the publication, as referred to above.”

3. Later, when the matter came up for consideration on 11.11.2025, the following interim order was passed

“In the order passed by this Court on 05.11.2025, the fact that final publication of the revised rates as contemplated under Rule 4 of the Kerala Municipality (Property Tax, Service Cess and Surcharge) Rules, 2011 has not been made by the Municipality was TIGH taken note of, and therefore, permission was granted to the Municipality for making necessary publication in this regard. Since it has come out that, no final notification of the revised rates are notified as per the Rule, it is ordered that, the condition imposed by this Court, while granting interim order in favour of the petitioner on 02.04.2024, shall stand modified to the extent that,



liability of the petitioner to pay the tax for the future years shall be at the pre-revised rates, until the new rates are published, by following the legal procedure in this regard.”

4. Since it is an admitted position that the final notification was not made as on the date of the issuance of the orders and demands impugned in these writ petitions, those orders/demands are liable to be interfered with.

Accordingly, these writ petitions are disposed of, quashing all the impugned orders and demands and by making the interim order passed by this Court on 11.11.2025 absolute. If any excess amount has been collected from the petitioner during the pendency of the writ petition, the same shall be given due credit while settling the future arrears.

Sd/-
ZIYAD RAHMAN A.A.
JUDGE

AKH



APPENDIX OF WP(C) NO. 13042 OF 2024

PETITIONER EXHIBITS

- Exhibit-P.1.** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 01-03-2017 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2016-17.
- Exhibit-P.2.** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 14-03-2018 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2017-18.
- Exhibit-P.3.** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 14-03-2019 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2018-19.
- Exhibit-P.4.** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 17-09-2019 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2019-20.
- Exhibit-P.5.** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 01-06-2020 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2020-21.
- Exhibit-P.6.** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 01-08-2023 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2023-24.
- Exhibit-P.7.** THE TRUE PHOTOSTAT COPY OF THE NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX DATED 18-03-2024 ALONG WITH TRUE ENGLISH TRANSLATION
- Exhibit-P.8.** TRUE PHOTOSTAT COPY OF THE JUDGMENT IN W.P© NO.19085 OF 2014 OF THIS HON'BLE COURT DATED 07-01-2022.
- Exhibit-P.9.** THE TRUE PHOTOSTAT COPY THE JUDGMENT IN W.P.(C).NO.37 OF 2018 DATED 19-01-2022.
- ExhibitP. 10** THE TRUE PHOTOSTAT COPY OF THE TRADE LICENCE ISSUED BY THE RESPONDENT TO THE PETITIONER DATED 25-04-2023 ALONG WITH ENGLISH TRANSLATION

RESPONDENT EXHIBITS

- Exhibit R1(a)** TRUE COPY OF THE FINAL NOTIFICATION DATED 16.12.2025 PUBLISHED IN THE JANMABHOOMI DAILY, ALAPPUZHA EDITION DATED 18.12.2025



- Exhibit R1(b)** TRUE COPY OF THE FINAL NOTIFICATION DATED 16.12.2025 PUBLISHED IN THE KERALA KOUMUDI DAILY, ALAPPUZHA EDITION DATED 18.12.2025
- Exhibit R1(c)** TRUE COPY OF THE RELEVANT PORTION OF THE MINUTES SHOWING THE COUNCIL DECISION NO. 4 ON 23.8.2017
- Exhibit R1(d)** TRUE COPY OF THE PUBLIC NOTICE DATED 16.12.2025 PUBLISHED IN THE JANMABHOOMI DAILY, ALAPPUZHA EDITION DATED 18.12.2025
- Exhibit R1(e)** TRUE COPY OF THE PUBLIC NOTICE DATED 16.12.2025 PUBLISHED IN THE KERALA KOUMUDI DAILY, ALAPPUZHA EDITION DATED 18.12.2025



APPENDIX OF WP(C) NO. 19836 OF 2024

PETITIONER EXHIBITS

- Exhibit-P.1** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 14-07-2022 WITH RESPECT BUILDING NO.15/505B FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2020-21 TO 2022-23
- Exhibit-P.2** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 14-07-2022 WITH RESPECT BUILDING NO.15/505C FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2020-21 TO 2022-23
- Exhibit-P.3** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 14-07-2022 WITH RESPECT BUILDING NO.15/505D FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2020-21 TO 2022-23
- Exhibit-P.4** TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE RESPONDENT ON 14-07-2022 WITH RESPECT BUILDING NO.15/505E FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2020-21 TO 2022-23
- Exhibit-P.5** TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 547 DATED 28-02-2024.
- Exhibit-P.6** TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 548 DATED 28-02-2024.
- Exhibit-P.7** TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 549 DATED 28-02-2024.
- Exhibit-P.8** TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 550 DATED 28-02-2024.
- Exhibit-P.9** TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO.551 DATED 28-02-2024.



Exhibit-P.10

**TRUE PHOTOSTAT COPY OF THE JUDGMENT IN
W.P© NO.19085 OF 2014 OF THIS HON'BLE
COURT DATED 07-01-2022.**

Exhibit-P.11

**TRUE PHOTOSTAT COPY THE JUDGMENT IN
W.P© NO. 37 OF 2018 DATED 19-01-2022.**



APPENDIX OF WP(C) NO. 24465 OF 2024

PETITIONER EXHIBITS

- Exhibit P 1** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 06-10-2016 WITH RESPECT BUILDING NO.13/95 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2016-17
- Exhibit P2** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 01-02-2023 WITH RESPECT BUILDING NO.13/95(17/54) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P 3** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 06-10-2016 WITH RESPECT BUILDING NO.10/1082 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2016-17
- Exhibit P4** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 01-02-2023 WITH RESPECT BUILDING NO.10/1082(26/843) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P5** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 06-10-2016 WITH RESPECT BUILDING NO.10/1087 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2016-17
- Exhibit P 6** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 01-02-2023 WITH RESPECT BUILDING NO.10/1087(26/844) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P.7** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 06-10-2016 WITH RESPECT BUILDING NO.10/1088 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2016-17
- Exhibit P8** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 01-02-2023 WITH RESPECT BUILDING NO.10/1088(26/845) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P 9** THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 06-10-2016 WITH RESPECT BUILDING NO.10/1089 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2016-17



- Exhibit P10 THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 01-02-2023 WITH RESPECT BUILDING NO.10/1089(26/846) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P11 THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 06-10-2016 WITH RESPECT BUILDING NO.10/1090 FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2016-17
- Exhibit P12 THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 01-02-2023 WITH RESPECT BUILDING NO.10/1090(26/847) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P13 THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 14-03-2022 WITH RESPECT BUILDING NO.26/128(26/848) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2021-22
- Exhibit P14 THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 14-03-2022 WITH RESPECT BUILDING NO.26/129(26/849) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P 15 THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 14-03-2022 WITH RESPECT BUILDING NO.26/130(26/850) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P16 THE TRUE PHOTOSTAT COPY OF THE RECEIPT ISSUED BY THE 2ND RESPONDENT ON 06-03-2022 WITH RESPECT BUILDING NO.26/131(26/851) FOR THE REMITTANCE OF PROPERTY TAX FOR THE PERIOD 2022-23
- Exhibit P 17 THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 54, DATED 23-03-2024
- Exhibit P18 THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO.843 DATED 18-06-2024
- Exhibit P.19 THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 844 DATED



- 18-06-2024**
- Exhibit P20** THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO.845 DATED 14-06-2024
- Exhibit P21** THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 846 DATED 14-06-2024
- Exhibit P22** THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 847 DATED 14-06-2024
- Exhibit P23** THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 848 DATED 18-06-2024
- Exhibit P 24** THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 849 DATED 18-06-2024
- Exhibit P25** THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO. 850 DATED 18-06-2024
- Exhibit P26** THE TRUE PHOTOSTAT COPY OF THE DEMAND NOTICE ISSUED BY THE RESPONDENT BY DEMANDING THE ENHANCED PROPERTY TAX WITH RESPECT TO BUILDING NO.851 DATED 18-06-2024
- Exhibit P27** THE TRUE PHOTOSTAT COPY OF THE JUDGMENT IN W.P© NO.19085 OF 2014 OF THIS HON'BLE COURT DATED 07-01-2022
- Exhibit P28** THE TRUE PHOTOSTAT COPY THE JUDGMENT IN W.P© NO. 37 OF 2018 DATED 19-01-2022