



2024/KER/44782

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE VIJU ABRAHAM

MONDAY, THE 24<sup>TH</sup> DAY OF JUNE 2024 / 3RD ASHADHA, 1946

WP(C) NO. 9978 OF 2023

PETITIONER:

P. UMMER KOYA  
AGED 74 YEARS  
S/O. LATE P.KUNJI KOYA, PULIKKUTTIYAKATH, NOOR MAHAL,  
K.P.H.ROAD, CHETTIPPADI P.O., MALAPPURAM DISTRICT, PIN -  
676319  
  
BY ADV M.A.ASIF

RESPONDENTS:

- 1 STATE OF KERALA  
REPRESENTED BY, PRINCIPAL SECRETARY, DEPT. OF REVENUE,  
GOVERNMENT OF KERALA, GOVT. SECRETARIAT,  
THIRUVANANTHAPURAM, PIN - 695001
- 2 DISTRICT COLLECTOR  
MALAPPURAM, COLLECTRATE ROAD, UP HILL, MALAPPURAM,  
PIN - 678505
- 3 TAHSILDAR  
TALUK OFFICE, TIRURANGADI TIRURANGADI P.O., MALAPPURAM  
DISTRICT, PIN - 676306
- 4 VILLAGE OFFICER  
PARAPPANANGADI VILLAGE OFFICE PARAPPANANGADI P.O.,  
MALAPPURAM DISTRICT, PIN - 676303
- 5 UNION OF INDIA  
REP. BY ITS SECRETARY MINISTRY OF HOME AFFAIRS, NORTH  
BLOCK, NEW DELHI, PIN - 110001
- 6 THE CUSTODIAN OF ENEMY PROPERTY OF INDIA, (CEPI)  
O/O. THE CUSTODIAN OF ENEMY PROPERTY OF INDIA, NEW DELHI  
OFFICE, 1ST FLOOR, EAST WING SHIVAJI STADIUM (ANNEX  
BUILDING), CONNAUGHT PLACE, NEW DELHI, PIN - 110001  
  
BY ADV K.S.PRENJITH KUMAR  
  
BY GP - DEEPA V.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON  
24.06.2024, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**'CR'****VIJU ABRAHAM, J.****W.P.(C) No.9978 of 2023**Dated this the 24<sup>th</sup> day of June, 2024**JUDGMENT**

The above writ petition is filed challenging Ext.P9 to the extent 20.500 cents of petitioner's land comprised in Re. Sy. No. 144/7 of Parappanangadi village is included as Item No.8 of Annexure-B and the petitioner has also sought for a declaration that the said property cannot be proceeded against by the 6<sup>th</sup> respondent as per the provisions of the Enemy Property Act, 1968.

2. The brief facts necessary for the disposal of the writ petition are as follows:

The petitioner is a senior citizen who has retired from the Kerala Police Service. The petitioner's grandfather purchased land in the name of his 4 children viz. 1. Marakarkutty 2. Kunji Koya 3. Ummadi Umma and 4. Mohammed, having an extent of 42.500 cents (17.20 Ares), comprised in Re survey No. 99/3 (Old Sy.



No.282/1) of Parappanangadi village by virtue of Ext.P1 Sale Deed. As per Ext.P1 sale deed, the father of the petitioner had one-fourth undivided right, title and interest in the aforesaid 42.500 cents (17.20 Ares) of land. The petitioner's father married Mrs.Imbichi Beevi in 1933 and in that wedlock, they had 5 children and the petitioner is the youngest among the children. The petitioner as per Sale Deed No. 1823/1972, purchased the one-fourth undivided rights of Mr. Marakarkutty. Likewise, by virtue of Sale Deed No. 1956/1972 and 1038/1973 of Parappanangadi Sub Registry, the petitioner purchased one-fourth undivided rights of Mrs. Ummadi Umma from her legal heirs and thereafter by Sale Deed No.2587/1974 the petitioner has purchased one-fourth undivided rights of Mr. Mohammed from his only son and legal heir Mr. Kasim. Finally, by virtue of Ext.P2 Sale Deed No.1061/1991, the petitioner purchased one-fourth undivided right of his father Mr. Kunji Koya. After the resurvey, the actual measurement of the property was found to be 36.867 cents alone and the same was mutated in the name of the petitioner under Thandaper Account No.3427 of Parappanandi Village, as is evident from Ext.P3 basic



tax receipt. In the meanwhile the petitioner also purchased adjacent properties having an extent of 9.61 Ares as per Ext.P4 sale deed. The properties under Exts.P3 and P4 are in the same resurvey number and are lying contiguously as a single plot. Besides the above-mentioned property, the petitioner also owns 23.750 cents of land as is evident from Ext.P5 basic tax receipt. Thus a total extent of 42.60 Ares is mutated in favour of the petitioner as is evident from Ext.P6.

3. When the petitioner approached the 4<sup>th</sup> respondent for remitting the Basic Tax in respect of his proprieties covered under Ext.P6 for the financial year 2022-23, the 4<sup>th</sup> respondent refused to accept the tax stating a reason that the 3<sup>rd</sup> respondent under instruction of the 6<sup>th</sup> respondent had ordered not to collect Basic Tax in respect of the subject properties on the basis of a proceeding initiated under the Enemy Property Act, 1968. Later, Ext.P9 proceedings were issued in favour of the petitioner which revealed that the properties included as Item No.8 in Annexure B of Ext.P9 proceeding is that of the petitioner and directions have been issued to the Revenue Authorities to ensure that no



transfers/approvals/orders are allowed/passed without prior approval of the office of the 6<sup>th</sup> respondent since these properties are under investigation by the Custodian of Enemy Property for India. Since the said property was brought under the purview of the Enemy Property Act, 1968 further enquiry was conducted and it is understood that the 6<sup>th</sup> respondent has initiated a national drive to make enquiry as against several immovable properties out of which 60 immovable properties are in Kerala and that the petitioner's father is doubted to be an enemy (Pakistan national) as defined under Section 2(b) of the Enemy Property Act, 1968 and consequently the portion of the property purchased by the petitioner from him is doubted to be an 'Enemy Property' as provided under Section 2(c) of the Enemy Property Act. The petitioner submits that even the petitioner's forefathers are persons hailing from Parappanangadi in Malappuram District and the petitioner's father was born in 1902 in Parappanangadi, and all the siblings of the petitioner's father are persons residing in and around Parappanangadi in Malappuram District and are citizens of India. It is also submitted that the petitioner's father



died on 01.12.1995 at the age of 93 at Parappanangadi, and inhumation was at Valiya Juma-at Palli Kabrastan, Parappanangadi as is evident from Ext.P11 death certificate issued by the Registrar of Births and Deaths, Parappanangadi Municipality. It is submitted that the petitioner's father who was domiciled in India as on 26.01.1950 on the commencement of the Constitution, is said to have gone to Karachi, Pakistan in 1953 in search of a job and worked there as a helper in a hotel for a short while. When the police authorities continuously haunted the petitioner's father branding him as a Pakistan citizen, he approached the 5<sup>th</sup> respondent for determination of his national status as a Citizen of India under Section 9(2) of the Citizenship Act, 1955 r/w Rule 30 of the Citizenship Act, 1956 and Para 1 and 3 of Schedule III of Rule 30(2). On the basis of the said application, the 5<sup>th</sup> respondent initiated adjudication proceedings as per Exts.P12 and P12(a). After considering the statement of the petitioner's father and other records, the 5<sup>th</sup> respondent invoking the powers under Section 9(2) of the Citizenship Act, 1955 r/w Rule 30 of the Citizenship Act, 1956 and Para 1 and 3 of Schedule III of Rule 30(2) determined the



national status of the petitioner's father and as per Ext.P13 order it has been declared by the 5<sup>th</sup> respondent that petitioner's father Pulikuti Akathu Kunhikoya had not voluntarily acquired the citizenship of Pakistan and therefore, continued as a citizen of India. It is the submission of the learned counsel for the petitioner that in the teeth of Ext.P13, Ext-P9 proceedings of the 6<sup>th</sup> respondent Including a portion of the petitioner's property purchased from his late father as doubted to be Enemy Property is unsustainable. Consequently, the refusal of the 4<sup>th</sup> respondent to accept Basic Tax in respect his property having an extent of 42.60 Ares made up to 24.53 Ares comprised in Re Sy. No. 144/7 and 18.07 Ares comprised in Re Sy. No.87/4 and mutated in his name under Thandapper Account No.3425 of Parappanangadi village under Ext-P6 is highly arbitrary and liable to be interfered with.

4. A detailed counter affidavit has been filed by respondents 5 and 6 wherein it is stated that the property belonging to the petitioner's father is included under Annexure 'B' of Ext.P9 letter as investigation is going on as to whether such properties come under the purview of the Enemy Property Act, 1968 and that the



only direction issued with regard to those properties is to record in the RoR that these properties are under investigation by office of the Custodian of Enemy Property for India and thereby ensuring no transfers etc., without the prior approval of the office of the Custodian of Enemy Property. If the petitioner is aggrieved by any such enquiry, he may approach the office of the Custodian of Enemy Property. It is further submitted that going by Section 18 of the Enemy Property Act, 1968 any person aggrieved by an order, could file an appeal before the Central Government and since there is an alternative remedy available under Section 18, this writ petition is not maintainable. It is the further contention of the learned Central Government Standing Counsel appearing for respondents 5 and 6 that going by Ext.R5(a) notification it is directed that all enemy property as defined in Clause (4) of Rule 138 of the Defence of India Rules, 1971 whether moveable or immovable and belonging to or held by or managed on behalf of (i) an enemy as defined in clause (b) and (c) of Rule 130 (ii) an enemy subject as defined in clause (5) of Rule 138 of the said rules, shall vest in the Custodian of Enemy Property in India. On





the basis of the same it is contended that the definition of enemy as contained in Rule 130 (b) of the Defence of India Rules, 1971 includes any individual resident in enemy territory and since the petitioner's father went to Karachi, Pakistan during 1953 in search of job, worked there as helper in a hotel, he would come within the definition as provided in Rule 130(b) and therefore, his property could be proceeded as done as per Ext.P9. In view of the same, it is contended that Ext.P9 is legally valid and no interference is called for.

5. I have considered the rival contentions on both sides.

6. Section 9 of the Citizenship Act, 1955 deals with termination of citizenship, of which Clause 2 reads as follows:

*“9. Termination of citizenship*

*(1) xxxx*

*(2) If any question arises as to whether, when or how any person has acquired the citizenship of another country, it shall be determined by such authority, in such manner, and having regard to such rules of evidence, as may be prescribed in this behalf. “*

Rule 30 of the Citizenship Rules, 1956 deals with authority to



determine acquisition of citizenship of any other country, which reads as follows:

*“30. Authority to determine acquisition of citizenship of another country:*

*(1) If any question arises as to whether, when or how any person has acquired the citizenship of another country, the authority to determine such question shall, for the purpose of section 9(2), be the Central Government.*

*(2) The Central Government shall in determining any such question, have due regard to the rules of evidence specified in Schedule III.”*

Going by Rule 30, when any question arises as to whether, when or how any person has acquired the citizenship of another country, the authority to determine such question shall, for the purposes of Section 9(2), is the Central Government and Clause 30(2) mandates that the Central Government shall, in determining any such question, have due regard to the rules of evidence specified in Schedule III.

Paragraphs 1 and 3 of Schedule III as provided as per Section 30



(2) of the Citizenship Rules 1956 is relevant for consideration of the present case, which reads as follows:

*"1. Where it appears to the Central Government that a citizen of India has voluntarily acquired the citizenship of any other country, it may require him to prove within such period as may be fixed by it in this behalf, that he has not voluntarily acquired the citizenship of that country; and the burden of proving that he has not so acquired such citizenship shall be on him.*

*2. xxx xxx xxx*

*3. The fact that a citizen of India has obtained on any date a passport from the Government of any other country shall be conclusive proof of his having voluntarily acquired the citizenship of the country before that date."*

Based on the above-said provisions of the Act and the Rules, the application submitted by the petitioner's father under Section 9(2) before the Government was considered and by Ext.P13 order, declared that the father of the petitioner has not voluntarily acquired citizenship of Pakistan and therefore, continued as a



citizen of India. Paragraph 3 of Ext.P13 order is extracted below:

“1. xxx xxx xxx

2. xxx xxx xxx

*The Central Government after careful consideration of all the facts and petition submitted by the said petitioner and in exercise of powers under section 9(2) of the Citizenship Act, 1955 and the rules made thereunder., hereby determines that the said Shri. Pulikutty Akath Kunhi Koya had not voluntarily acquired the citizenship of Pakistan and therefore, continued as a citizen of India.”*

The Government of India, which is the authority as provided under Section 9(2) and Rule 30(1) has gone into the matter invoking the power under Section 9(2) of the Citizenship Act, 1955 and categorically found that the petitioner's father continues as a citizen of India. The findings in Ext.P13 is still in force as the same has not been modified by any subsequent order. Admittedly, even going by the counter affidavit filed, the proceedings are now initiated against the property of the petitioner on a doubt as to whether the property comes under the purview of the Enemy Property Act, 1968. The Enemy Property



Act, 1968 was promulgated to provide for the continued vesting of the enemy property vested in the custodian of the enemy property for India, under the Defence of India Act, 1962 and the Defence of India Act, 1971. The term 'enemy' has been defined as per the provisions of the Defence of India Act, 1962. Section 2(c) reads as follows:

*“Definitions.—In this Act, unless the context otherwise requires,—*

*(a) xxx xxx xxx*

*(b) xxx xxx xxx*

*(c) “enemy” means—*

*(i) any person or country committing external aggression against India;*

*(ii) any person belonging to a country committing such aggression;*

*(iii) such other country as may be declared by the Central Government to be assisting the country committing such aggression;*

*(iv) any person belonging to such other country; “*

The same definition is given for 'enemy' in Section 2(b) of the Defence of India Act, 1971. Going by the definition of 'enemy' any person or country committing external aggression against India



and any person belonging to a country committing such aggression and any such country as may be declared by the Central Government to be assisting the country committing such aggression and any person belonging to such other country could be termed as an enemy. The proceedings are now initiated as per the provisions of the Enemy Property Act, 1968 which has been promulgated for the continued vesting of enemy property as per the provisions of the Defence of India Act, 1962 and 1971. Therefore, to invoke the provisions of the Enemy Property Act, 1968 as is done in the present case, the petitioner's father should be a person coming under the definition of an 'enemy' as defined in the Defence of India Act, 1962 or the Defence of India Act, 1971. The Central Government being the authority as per the Citizenship Act 1955 to determine whether a person has acquired citizenship of another country in exercise of their power granted under Section 9(2) of the Citizenship Act has after a due enquiry, issued Ext.P13 order, categorically finding that the petitioner's father has not voluntarily acquired the citizenship of Pakistan and he continues as a citizen of India. In view of the above facts and



circumstances, it is clear that the petitioner's father is not a person coming under the definition of enemy as provided under the Defence of India Act, 1962 as well as 1971, so as to invoke the provisions of the Enemy Property Act, 1968. Section 2(b) of the Enemy Property Act 1968 defines 'enemy', 'enemy subject' and 'enemy firm' and Section 2(c) of the Enemy Property Act, 1968, defines 'enemy property'. Section 2(b) and Section 2(c) reads as follows:

*"2.Definitions-*

*(a) xxx xxx xxx*

*(b) "enemy" or "enemy subject" or "enemy firm" means a person or country who or which was an enemy, 3 [an enemy subject including his legal heir and successor whether or not a citizen of India or the citizen of a country which is not an enemy or the enemy, enemy subject or his legal heir and successor who has changed his nationality] or 4 [an enemy firm, including its succeeding firm whether or not partners or members of such succeeding firm are citizen of India or the citizen of a country which is not an enemy or such firm which has changed its nationality], as the case may be, under the Defence of India Act, 1962 (51 of 1962), and the*



*Defence of India Rules, 1962 5 [or the Defence of India Act, 1971 (42 of 1971) and the Defence of India Rules, 1971], but 6 [does not include a citizen of India other than those citizens of India, being the legal heir and successor of the "enemy" or "enemy subject" or "enemy firm"].*

*(c) "enemy property" means any property for the time being belonging to or held or managed on behalf of an enemy, an enemy subject or an enemy firm:*

*Provided that where an individual enemy subject dies in the territories to which this Act extends, 6 [or dies in any territory outside India], any property which immediately before his death, belonged to or was held by him or was managed on his behalf, may, notwithstanding his death, continue to be regarded as enemy property for the purposes of this Act; "*

Going by the said definition as provided in the Enemy Property Act, 1968, to the term 'enemy' and 'enemy property', the petitioner's father will not come under the definition of 'enemy' nor the property held by him by any stretch of imagination be held as an 'enemy property'.

7. A perusal of Ext.P9 intimation given by the 6<sup>th</sup> respondent





addressed to the 2<sup>nd</sup> respondent reveals that the identification, detection and declaration of enemy property is an ongoing process and as part of the same, the list of enemy properties situated in Malappuram District was intimated to the 2<sup>nd</sup> respondent to ensure that no transfers/approvals/orders are allowed/passed in these cases without the prior approval of the office of the 6<sup>th</sup> respondent. The Enemy Property Rules, 2015 deals with the procedure for identification and declaration of enemy property. Rule 3 of the said Rules provides that the custodian may seek the assistance of the District Authority for examination for the purpose of identifying an immovable property belonging to or held in the name of an 'enemy' or 'enemy subject' or 'enemy firm' as defined in Section 2(b) of the Enemy Property Act, 1968. Therefore, before any proceedings for identification of an immovable property belonging to an 'enemy', the said person should be an 'enemy' as defined in the Defence of India Act and Rules and also as per the provisions of the Enemy Property Act, 1968. Petitioner's father will not come within the definition of 'enemy' as provided under the above-stated Act and Rules and further that by Ext.P13 the competent authority



as per the Citizenship Act, 1955 has categorically found that the petitioner's father has not voluntarily acquired the citizenship of Pakistan and therefore, continued as a citizen of India. The said finding in Ext.P13 has become final and has not been modified in any manner known to law. In view of the above, issuance of Ext.P9 intimation including the property of the petitioner therein, is absolutely without any basis.

8. Yet another aspect to be considered is the contention raised by the learned Central Government Counsel based on Ext.R5(a) which is a notification issued by the Government of India, Ministry of Foreign Trade which reads as follows:

***“Government of India  
Ministry of Foreign Trade  
(Standing Orders(S.O.)5511)***

***New Delhi, the 18<sup>th</sup> December, 1971***

*In exercise of the powers conferred by sub-rule(1) of rule 151 of the Defence of India Rules 1971, the Central Government hereby directs that all enemy property as defined in clause (4) of rule 138 of the said rules, whether moveable or immoveable, and belonging to or held by or managed on behalf of -*



- (i) *an enemy as defined in clauses (b) and (c) rule 130 of the said rules, or*
- (ii) *an enemy subject as defined in clause (5) of rule 138 of the said rules*
- shall vest in the Custodian of Enemy Property for India.*

*Y.T. Shah*  
*Additional Secretary to the Government of India*  
*No.12(25)/71-EI&EP ”*

Based on the said notification it is contended by the learned Central Government Counsel that the petitioner's father comes under the definition of 'enemy' as defined in Clause (b) and (c) of Rule 130 and Clause 5 of Rule 138 of the Defence of India Rules, 1971. A detailed reply affidavit has been filed by the petitioner to the said counter affidavit wherein it is stated that the reliance placed on Ext.R5(a) is totally misconceived and irrelevant in the context of the present case. Ext.R5(a) is the notification issued by the Ministry of Foreign Trade, Government of India which has its source in the rule-making powers of the Central Government under Section 3(2)(4)(d) of the Defence of India Act, 1971. Clause (b) and (c) of Rule 130 and Clause (4) and (5) of Rule 138 of the Defence of India Rules, 1971 reads as follows:



*“130. Definition:- In this Part, unless the context otherwise requires, the expression 'enemy' means-*

*(a) xxx xxx xxx*

*(b) any individual resident in enemy territory, or*

*(c) any body of persons constituted or incorporated in enemy territory, or in, or under the laws of, a State which has committed external aggression against India, “*

*“138. Definition:- In this Part, unless the context otherwise requires;-*

*xxx xxx xxx*

*(4) "enemy property" means any property for the time being belonging to or held or managed on behalf of an enemy as defined in rule 130, an enemy subject or an enemy firm:*

*Provided that where an individual enemy subject dies in India, any property which, immediately before his death, belonged to or was held by him or was managed on his behalf, may notwithstanding his death continue to be regarded as enemy property for the purposes of rule 151;*

*(5)"enemy subject" means-*

*(a) any individual who possesses the nationality of a State which has committed*



*external aggression against India, or having possessed such nationality at any time has lost it without acquiring another nationality, or*  
*(b) any body of persons constituted or incorporated in or under the laws of such State;”*

It is pertinent to note that Rule 130 comes under Part XVI of the Defence of India Rules, 1971 under the heading “Control of Trading with Enemy”. In the said context, Rule 130 (b) defines the expression ‘enemy’ to include any individual resident in enemy territory. Whereas Rule 138 comes under Part XVII under the heading “Control of Enemy Firm” and Clause (4) of Rule 138 defines ‘enemy property’ as any property for the time being belonging to or held or managed on behalf of an ‘enemy’ as defined in Rule 130, an ‘enemy subject’ or an ‘enemy firm’ and further that when an individual ‘enemy subject’ dies in India, any property which immediately before his death belongs to or was held by him or was managed on his behalf, may notwithstanding his death continues to be regarded as ‘enemy property’ for the purposes of Rule 151, which deals with custody of such property. Clause (5) of Rule 138 defines ‘enemy subject’ to include any individual who



possesses the nationality of a state which has committed external aggression against India or having possessed such nationality at any time has lost it without acquiring another nationality or any body of persons constituted or incorporated in or under the law of such state. The learned Central Government Counsel mainly relies on the definition of 'enemy' as contained in Rule 130 (b) of the Defence of India Rules 1971 to include any individual resident in enemy territory. To bring the petitioner's father within the said definition, it is contended that the petitioner's father went to Karachi, Pakistan in 1953 in search of a job, worked there as a helper in a hotel and was a resident of Pakistan and therefore he will come within the definition of 'enemy'. I have already considered the definition of 'enemy' as provided in the Defence of India Act, 1962 and 1971 and held that the petitioner's father will not come under any of the said definitions in both the Defence of India Act of 1962 and 1971. I have also found that the petitioner's father will not come under the definition of an 'enemy' or that his property could be termed as an 'enemy property' as per the provisions of the Enemy Property Act, 1968. The question now left



for determination is as to whether the petitioner's father will come under the definition of 'enemy' as contemplated in Ext.R5(a) notification issued by the Ministry of Foreign Trade. The definition under Rules 130 and 138 of the Defence of India Rules, 1971 of the terms 'enemy' and 'enemy property' is given in the context of control of trade with an enemy so as to bring in prohibition of trading with an 'enemy' and also for control of 'enemy firms' and for prohibiting trade with 'enemy firms'. It is in the said context that even an individual resident in enemy territory is also brought within the definition of 'enemy'. The 6<sup>th</sup> respondent has absolutely no case that the petitioner's father was trading with an 'enemy' or part of any 'enemy firm' carrying out business with India. In view of the above, only for the reason that the petitioner's father had gone to Pakistan in search of a job and worked there for a short period will not bring the petitioner's father within the definition of 'enemy' under Rules 130 or 138 of the Defence of India Rules, 1971 which was provided for a totally different purpose and the reliance placed on the said Rules is totally out of context and irrelevant to the facts of the case in hand.



9. From the above discussion, it is without any doubt that the petitioner's father will not come under the definition of 'enemy' as provided in the Defence of India Act, 1962 and the Defence of India Act, 1971, Defence of India Rules, 1971 and the Enemy Property Act, 1968 and the property held by him will not come within the definition of 'enemy property' as defined in the Enemy Property Act, 1968 and the Defence of India Rules, 1971. It is categorically found by the Government of India in Ext.P13 that the petitioner's father has never acquired the citizenship of Pakistan and continued throughout as a citizen of India. Further, the petitioner's father died in India and he was inhumated in a Kabrastan at Parappanangadi as evident from Ext.P11. The petitioner is aged 74 and retired from the Kerala Police Service. Since the petitioner's father cannot be termed as an 'enemy' and his properties cannot be considered as 'enemy property', as per the above-stated statutory provisions, I am of the view that the proceedings now initiated as per Ext.P9 is liable to be interfered with. Accordingly, Ext.P9 is quashed to the extent 20.500 cents of petitioner's land comprised in Re. Sy. No.144/7 of Parappanangadi





village is included in it as Item No.8 of Annexure-B. There will be a further direction to the 4<sup>th</sup> respondent to accept the basic tax of the petitioner's property having an extent of 42.60 Ares comprised in block No. 24 made up of 24.53 Ares (14.92 + 9.61) in Re-Survey No.144/7 and 18.07 Ares in Re-Survey No.87/4 mutated in a common Thandapper Account No. 3425 of Parappanangadi Village.

The writ petition is allowed as above.

Sd/-  
**VIJU ABRAHAM**  
**JUDGE**

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APPENDIX OF WP (C) 9978/2023

## PETITIONER EXHIBITS

- Exhibit-P1 TRUE COPY OF THE SALE DEED NO.179 OF 1934 OF PARAPPANANGADI SUB REGISTRY
- Exhibit-P2 TRUE COPY OF THE SALE DEED NO.1061/1991 DATED 3-06-1991 OF PARAPPANANGADI SUB REGISTRY.
- Exhibit-P3 TRUE COPY OF THE BASIC TAX RECEIPT NO.9526194 DATED 16-05-2017 OF AN EXTENT OF 36.867 CENTS (14.92 ARES) OF PARAPPANANGADI VILLAGE.
- Exhibit-P4 TRUE COPY OF THE SALE DEED NO. 1422/1988 DATED 03.09.1988 OF PARAPPANANGADI SUB REGISTRY.
- Exhibit-P5 TRUE COPY OF THE BASIC TAX RECEIPT NO.0219316 DATED 24-08-2017 IN RESPECT OF THE EXTENT OF 18.07 ARES OF LAND COMPRISED IN RE SY. NO.87/4 OF PARAPPANANGADI VILLAGE.
- Exhibit-P6 TRUE COPY OF THE BASIC TAX RECEIPT NO.KL10061103580/2021 DATED 06-07-2021 IN RESPECT OF TOTAL EXTENT OF 42.60 ARES COMPRISED IN OF PARAPPANANGADI VILLAGE IN THE NAME OF THE PETITIONER.
- Exhibit-P7 TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 3RD RESPONDENT ON 16-01-2023.
- Exhibit-P7 (a) TRUE COPY OF THE APPLICATION SUBMITTED BY THE PETITIONER BEFORE THE 4TH RESPONDENT ON 16-01-2023.
- Exhibit-P8 TRUE COPY OF THE REPLY RECEIVED FROM THE



3RD RESPONDENT ON 14-02-2023.

Exhibit-P8 (a) TRUE COPY OF THE REPLY RECEIVED FROM THE 4TH RESPONDENT ON 09-02-2023.

Exhibit-P9 TRUE COPY OF THE LETTER BEARING FILE NO.EP/MALAPPURAM/2021-22 DATED 29-12-2021 WITH ANNEXURE-A AND B OF THE 6TH RESPONDENT.

Exhibit-P10 TRUE COPY OF THE LETTER NO.01/2022 DATED 21-11-2022 CAUSED BY THE 4TH RESPONDENT TO THE 3RD RESPONDENT.

Exhibit-P11 TRUE COPY OF THE DEATH CERTIFICATE DATED 19-12-2022 ISSUED BY THE REGISTRAR OF BIRTHS AND DEATHS, PARAPPANANGADI MUNICIPALITY.

Exhibit-P12 TRUE COPY OF THE MEMORANDUM DATED 26-09-1989 OF THE 5TH RESPONDENT.

Exhibit-P12 (a) TRUE COPY OF THE MEMORANDUM DATED 17-01-1990 OF THE 5TH RESPONDENT.

Exhibit-P13 TRUE COPY OF THE ORDER DATED 24-05-1990 OF THE 5TH RESPONDENT.

RESPONDENT EXHIBITS

Exhibit R5(a) True copy of the Notification dated 18.12.1971 issued by the Government of India , Ministry of Foreign Trade