



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A.MUHAMED MUSTAQUE

&

THE HONOURABLE MR. JUSTICE HARISANKAR V. MENON

WEDNESDAY, THE 15TH DAY OF OCTOBER 2025 / 23RD ASWINA, 1947

WA NO.152 OF 2024

AGAINST THE JUDGMENT DATED 21.09.2023 IN WP(C) NO.3233 OF

2021 OF HIGH COURT OF KERALA

APPELLANT(S)/RESPONDENTS IN W.P.(C) :

- 1 STATE OF KERALA
REPRESENTED BY SECRETARY,
DEPARTMENT OF REVENUE, GOVT. SECRETARIAT,
THIRUVANANTHAPURAM-6950001, PIN - 695001.
- 2 THE DISTRICT COLLECTOR,
ERNAKULAM, CIVIL STATION, KAKKANAD,
ERNAKULAM-682030.
- 3 THE REVENUE DIVISIONAL OFFICER,
FORT KOCHI, REVENUE DIVISION OFFICE,
ERNAKULAM-682001.
- 4 THE TAHSILDAR(LR) ,
PARAVUR TALUK, FIRST FLOOR,
POLICE STATION ROAD, NORTH PARAVUR,
ERNAKULAM-683513.
- 5 THE VILLAGE OFFICER,
ELOOR VILLAGE, ELOOR FERRY ROAD,
VERAPOLI, ERNAKULAM-683501.

BY ADVS.

GOVERNMENT PLEADER

SHRI.K.P.JAYACHANDRAN, ADDL. ADVOCATE GENERAL



RESPONDENT(S)/PETITIONER IN W.P.(C):

SHAJI N.T.,
AGED 43 YEARS, S/O KOYAKKUTTY,
NEELADATH SHANILA MANZIL, ELOOR NORTH,
UDYOGAMANDAL, ERNAKULAM-683501.

BY ADVS.
SRI.THOMAS JOHN AMBOOKEN
SRI.B.SAJEEV KUMAR

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD ON 15.10.2025,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

**JUDGMENT****"C.R."****A. Muhamed Mustaque, J.**

The respondent purchased a residential property in 2005, situated in Eloor Village, Paravur Taluk, having an extent of 2.43 Ares. The building in the property had been constructed in 1999 by the respondent's predecessor-in-title. The Panchayat assigned a building number, and the Tahsildar assessed and collected building tax.

2. It is undisputed that the land continues to be described as 'Nilam' (paddy land) in the Basic Tax Register (BTR), except for the area occupied by the building; hardly any vacant land remains.

3. The respondent approached the Revenue authorities seeking re-assessment of the land as 'purayidom' under the Kerala Land Tax Act, 1961 (hereinafter "the Act, 1961"). Such re-assessment would have been straightforward but for the legal bar created by Section 27A of the Kerala Conservation of Paddy Land and Wetland Act, 2008 (hereinafter "the Paddy Land Act"), which came into force on 30.12.2017.



4. Since the respondent's application was filed only in 2021, the authorities maintained that in view of Section 27A(13) of the Paddy Land Act, which requires all applications for change of nature of unnotified land made after 30.12.2017 to be dealt with strictly under the Paddy Land Act, the request for re-assessment under the Act, 1961 could not be considered unless a separate application was made under Section 27A(1) of the Paddy Land Act.

5. The learned Single Judge, relying on the decision of this Court in **Global Education Trust v. State of Kerala and Others [2020 (6) KLT 738]**, held that the construction of the building was not illegal and directed the authorities to re-assess the land under the Act, 1961. The State has preferred this appeal challenging the said direction.

6. The primary question that arises for determination is whether compliance with Section 27A of the Paddy Land Act is mandatory in a case where the land had already been converted and used for residential purposes prior to the incorporation of that provision.



7. A reading of Section 27A(1) of the Paddy Land Act shows that it applies where the owner of the land intends to utilise paddy land for residential, commercial, or other purposes, requiring prior permission from the Revenue Divisional Officer. The section does not deal with land that has already been converted and used without such permission, in accordance with the Kerala Land Utilisation Order, 1967 (hereinafter “KLU Order”), before the provision came into effect.

8. Under Rule 12(17) of the Kerala Conservation of Paddy Land and Wetland Rules, 2008, landowners who had regularised conversion prior to Section 27A of the Paddy Land Act, by obtaining orders under Clause 6(2) of the KLU Order, were liable to pay only 25% of the prescribed fee. However, this levy was struck down by this Court in **District Collector, Ernakulam and Others v. Fr. Jose Uppani and Others [2020 (4) KHC 394]**.

9. The position of law was subsequently clarified by a Full Bench in **Mukthar Ali v. State of Kerala [2024 (6) KHC 187]**, which held as follows:



"20. ... In conclusion, we declare as follows :

- (i) The power of the Collector cannot be exercised under Clause 6 of the Kerala Land Utilisation Order in respect of the applications filed after 30/12/2017. The applications filed prior to 30/12/2017 will have to be considered for passing orders under Clause 6(2) of the Land Utilisation Order in the light of law declared by Division Bench in Thomas V. J.'s case (supra).
- (ii) The assessment of land tax under S.6A of the Kerala Land Tax Act based on the order for utilisation of the land shall only be in accordance with S.27A of the Act from 30/12/2017 onwards.
- (iii) All applications for change of use or utilisation of the unnotified land under Paddy Act shall be only in accordance with S.27A of the Act. However, those who have applied prior to 30/12/2017, before the Collector under Land Utilisation Order and obtained order after 30/12/2017 will be exempted from payment of fees, similar to the land holders, who have obtained order under Land Utilisation Order in terms of R.12(17) of the Kerala Conservation of Paddy Land and Wetland Rules, 2008."

10. The learned Government Pleader, placing reliance on the above Full Bench judgment and the decision of the Apex



Court in **Revenue Divisional Officer, Fort Kochi and Others v. Jalaja Dileep and Another [2015 (2) KHC 109]**, contended that land cannot be re-assessed without following the procedures prescribed either under the KLU Order or under Section 27A of the Paddy Land Act, even where the conversion occurred prior to 2017.

11. This submission, though appealing, cannot be accepted in the present context. As seen from Section 27A(1) of the Paddy Land Act, the procedure applies only when land is proposed to be utilised for other purposes—it does not extend to land that has already been converted and developed.

12. In the instant case, the residential building occupies almost the entire extent of the land. The construction was undertaken with permission, duly assessed for building tax, and therefore cannot be considered unauthorised.

13. This Court in **Global Education Trust** (*supra*) has categorically held that the mere absence of an order under the KLU Order does not render such construction illegal. Accordingly, we are not suggesting that the procedure under



Section 27A of the Paddy Land Act can be dispensed with in all cases where a KLU Order is obtained. What is being clarified is that where construction was completed and the land was already put to lawful use prior to 30.12.2017, and where the building has been recognised by both the local authority and the revenue department, Section 27A(1) of the Paddy Land Act has no application.

14. Re-assessment under Section 27A(13) of the Paddy Land Act is therefore not required in respect of land that was substantially converted and used for legitimate purposes prior to the incorporation of Section 27A of the Paddy Land Act. The very purpose of Section 27A is to enable permission for future utilisation, not to reopen cases of past lawful conversion.

15. Consequently, in cases where a valid residential building already exists and the construction is legally recognised, the land can be re-assessed under the Kerala Land Tax Act, 1961, without recourse to Section 27A of the Paddy Land Act.



We, therefore, find no ground for interference with the judgment of the learned Single Judge. The appeal stands dismissed.

Sd/-

A.MUHAMED MUSTAQUE, JUDGE

Sd/-

HARISANKAR V. MENON, JUDGE

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