

Corruption & Pettiness

The greatest impediment to human progress

A case study in the political and judicial system

In the

State of Kerala, India.

A true story based on a Personal Experience

With the

Koyilandy Municipality in Kerala.

Here in the United States, reporting a correction of status on a property from rental to an owner-occupied or vice-versa would be a 60 second phone call to the city's revenue department.

In Kerala, it can take 18 years and still counting!

Let us never forget the freedoms we enjoy

&

How blessed we are to live in a land where reason and justice prevails!

1st October 2017
S. Gopalan

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1. Introduction

1.1 *“O son of Prtha, in this world there are two kinds of created beings. One is called divine and the other demonic. I have already explained to you at length the divine qualities. Now hear from Me of the demoniac. Those who are demoniac do not know what is to be done and what is not to be done. Neither cleanliness, nor proper behavior, nor truth is found in them. The demoniac, who are lost to themselves and who have no intelligence, engage in unbeneficial, horrible works meant to destroy the world”.*

1.2 Those are words from one of the oldest scriptures known to man. Those who have journeyed the course of life come to a similar conclusion empirically; there are two kinds of humans, the first make you long for a birth on a planet with more evolved souls and the second make you feel like a few more years of service to our Creator on this planet may not be that painful after all. When those we entrust with power fall in the former category, the entire society falls prey to the mean spirited and unintelligent nature of less evolved beings.

1.3 In the middle of 2016 I was busy trying to sort out the affairs of my aging parents when I came across a pending property tax issue with a municipality in the state of Kerala where my father owned an inherited ancestral property. This was a property my father had wanted to dispose off in 2010 but I suggested that he leave the property in my name after his lifetime so I could use that as my base to conduct charitable work in my retired years. After all, it was likely to be my last connection with India and it was a great opportunity to share my knowledge and experience with the younger generation in the village where my father and his father before him had grown up. My father was the very first individual to ever graduate as a Civil Engineer in this village, and having followed in my father’s footsteps into the engineering profession, I felt there was a lot I could offer the younger generation in terms of education and career guidance. In 2005, I had made my first inroads in this regard by being a volunteer teacher at the local high school in Koyilandy during a summer vacation. I had even bigger dreams that would allow me to funnel some of my annual charity funds to healthcare and community housing to those most in need in this village.

1.4 Sadly, the events discussed in this dossier have left me with such a bitter taste for the political and judicial system in Kerala, it is now unlikely I will ever pursue my charitable ambitions in that region of the world.

1.5 **The fundamental issue of contention is why the Koyilandy Municipality decided to classify my father’s ancestral property as a rental property in 2005, when a previous such classification was challenged in 2001 and the Municipality admitted my father’s appeal and accepted payments subsequently for four years in a row at owner occupied rates. Further, my mother was the sole occupant of the property from 2003 to 2010, a fact that has never been disputed by anyone. So, what is the reason for the 2005 demand of arrears and reclassification as a rental property? The entire case hinges on this singular question. Everything else is bureaucratic rigmarole very consciously designed to delay, confuse and deceive.**

1.6 On the surface, this appeared like a very petty issue, but I couldn’t explain why it had dragged on since 2005. Further, I noticed the High Court of Kerala was approached on this issue and they had issued a “stay order”. But even that didn’t seem particularly noteworthy until I came across a handwritten

letter written by my mother to the Secretary of the Municipality with a copy marked to the chief Minister of Kerala. What was written in that letter was simply shocking! This piqued my curiosity and I was determined to pursue the case further.

1.7 The essence of my mother's letter was that **someone in the Municipality had told her that the reason for the reclassification of the property in 2005 (with retrospective effect from 2000) as a rental property was a revenge response for not giving the house on rent to the then secretary of the Municipality.** I was flabbergasted! Really? Is that really possible? Are elected and appointed officials in a democracy capable of such an abuse of power? Surely this must be a miscommunication!

1.8 The case has dragged on for seventeen years! My mother is now in an advanced stage of dementia. She doesn't even recognize me anymore, so I couldn't possibly get any more details about this case from her. My father is almost ninety and it is hard for him to get any of the old documentations on this case. The odds of learning the history of this case were stacked up against me.

1.9 As I endeavored to gather copies of old letters and High Court rulings, it became obvious to me the case was very intentionally conflated in the years following the 2005 incident. Clearly there is no argument that the house was occupied by my mother in 2005. It is not a rental property. **On what grounds does the municipality hike the property tax in 2005 to rental rates with retrospective effect from 2000 and demand arrears when they knew fully well that it is owner-occupied?**

1.10 My choices however were limited. I could try and pursue this matter further in the Indian courts or I could just give up and pay the arrears and start afresh and get the Municipality to change the status of this property to a vacant status going forward. The amount of time and energy to pursue this further in the courts seemed prohibitive. Surely the Municipality wouldn't be that evil that they would resist acknowledging the property's current vacant status even after I pay the undue arrears. Well, I would be wrong.

1.11 On the 9th of September 2016, I paid a visit to the Koyilandy Municipality and met the Secretary in person. Her name is **Cheryl Irene Solomon**. She sounded like she had little time to spare for me, but out of obligation to her position as the Secretary she volunteered a few minutes nevertheless. I told her I had come all the way from Seattle to see if she could help me sort out the pending property tax issue with my father's property. She asked me a few details about the property and asked me if the property was located in the Chairman's jurisdiction. I indicated that I didn't know the Chairman nor his jurisdiction. She then asked me if my father had a lawyer and if she could have his contact details. I was able to furnish her with that information. She told me she will be in touch with the lawyer and sort out the matter quickly. I told her that I found the case intriguing and asked if she would have time to discuss this over coffee. She indicated she wouldn't have the time. I thanked her for talking to me and as I walked out the door, **she asked why I would bother fighting this case since I could afford to pay the arrears. This was the most telling statement into her line of thinking. Her sense of fairness was not dictated by the law or the facts, but her view on my affordability.** I told her I would like to see if an equitable resolution is possible in a timely manner. She told me she will work on it and thanked me for trying to close the case promptly. I bid farewell.

1.12 **What transpired over the course of the next twelve months however has vindicated my worst fears – An Indian municipality is indeed capable of levels of abuse, incompetence and malice that would seem alien to most of us blessed to live in civilized and law-abiding societies.**

1.13 The following is a summary of the events over the last 12 months:

- 1.13.1 In response to my September 2016 visit, I was notified by the Secretary of the Municipality on the 18th Nov 2016 by email that the case was sorted out and arrears to the tune of Rs. 26,333.00/- were due ([Appendix 14](#)). There was no mention of the details of the verdict. Neither did she provide any details on how this arrear amount was calculated. What I was oblivious to at this point is that she had coordinated with my father's lawyer to finalize a court ruling on a case my father's lawyer had filed with the High Court of Kerala. **My father's lawyer, a gentleman named K.T. Shyam Kumar, had exchanged a couple of emails with me during my September visit, but he had suddenly become inaccessible. He stopped responding to my emails and never returned any phone calls.** So I was unaware of the High Court case or the ruling. The date of the Secretary's notification is of significance as well. It was coordinated to ensure the appeal period for the High Court ruling she had coordinated was limited or past.
- 1.13.2 Since there was no legal advice immediately available to rely on, I decided to pay the full amount on the 2nd of December 2016 ([Appendix 15](#)) and notified the Secretary once again that the house is vacant and to make the necessary changes to reflect that in the property taxes going forward ([Appendix 16](#)).
- 1.13.3 I never received a reply until the 11th of April 2017 ([Appendix 17](#)). Again, this date is significant. This was designed to ensure the March deadline was past for the submission of the Vacancy notification. In an age when even property tax payments are being automated to online payments, the Koyilandy municipality decided to insist that they will only accept hardcopy notifications submitted in person or through an agent to notify them that a house was vacant.
- 1.13.4 Finally on the 20th August after multiple requests for clarification, I got an email dated 11th August 2017 stating that the onus was on me to submit a hardcopy of the notification that the house is vacant before the September deadline because my previous email notifications *"were not according to the rules"* ([Appendix 22](#)). I had to do this every six months. Further, they left **ample room for future excuses to not honor any hardcopy notifications as well.** The municipality was going to first validate the truthfulness of the notification and then confirm that the house was not occupied for **"even one day"**. In other words, someone who goes inside to clean the house could be accused of "occupying" the house.

1.14 The email of 20th August 2017 (dated 11th August 2017 - [Appendix 22](#)) was the one that finally crystalized the ulterior intentions of the municipality and confirmed to my mind that this case was very intentionally built-up and prolonged. The Municipality Vacancy Act ([Appendix 24](#)) is clear and concise. **The Act even provides for a refund in cases where property taxes may have been paid in the past for a property that was vacant.** The Koyilandy municipality however has taken its most extreme interpretation so as to ensure that they could once again delay this matter and deny my father the benefits of the law.

1.15 For seventeen years and counting the Koyilandy municipality has blatantly abused its power and overcharged my parents. **No one can deny that it is illegal for a municipality to charge rental rates when a house is owner occupied or vacant. The Koyilandy municipality has hence perpetrated an illegal act for seventeen years and continues to do so with the full support of the Highest Court in the state.** Their actions reflect an unconscionable abuse of power. Their actions are an insult to those who bled for independence from colonial powers on grounds that the Indian people are capable of self-government.

1.16 The efficacy of any system of government is premised on the integrity of those we entrust with power. **If the very custodians of justice can harass, bully, connive and molest their senior citizens over such a minor issue for seventeen years, imagine what they can do to those who are even more culpable and less capable of defending themselves. While India claims to be the world's largest democracy, the life of a common man in Kerala is at the mercy of the corrupt mafia-like government who will go to any length to conflate issues so as to pretend they are conforming to the law, when in reality their true motivations and intentions could not be any further from it.**

1.17 After I left the Secretary's office, I tried to understand the hierarchy of the political system in Kerala. As it turns out, the Chairman is the equivalent of a Mayor and is an elected official while the Secretary is an appointed position. To thrive in this political system both have to pay allegiance to the political party. Few, if any, have the courage to speak up against the powers in the party. The Chairman at the [Koyilandy Municipality](#) is a gentleman by the name **Advocate K. Satyan**. He is a member of the Communist party. It is under his watch that the events of the last twelve months (Sept 2016 to Sept 2017) occurred.

1.18 In my research to gather all the facts for this case over the last several months, I spoke to several people in Kerala and all acknowledged that my experience is not unique. Such experiences are standard practice in Kerala. Influence with the Communist party and bribery is the key to survival in Kerala. In the words of one, ***"if you know a member of the communist party anything is possible in Kerala, if you don't, nothing is possible"***.

1.19 Imagine human existence under the pretext of a free and democratic society, where subservience to a political party trumps every other consideration. That too, a political party that subscribes to an outdated ideal that has failed every nation that ever had the misfortune of either foolishly or naively experimenting with its philosophy. I suppose Kristofferson was right... freedom is indeed just another word for nothing left to lose.

1.20 So one may reasonably ask why I would bother pursuing this issue any further. It is a question I have asked myself several times. Upon deeper reflection I recognize I don't have the power to change the corrupt ways in Kerala, but I do find an obligation to document this story and all future developments related to it for posterity so the next generation in Kerala will have visibility to the mistakes of the past and hopefully find the courage to not repeat them. **Their progress in life and their acceptance and inclusion by other societies will depend heavily on changing the ways of their leadership. Actions rooted in pettiness, malice and corruption, have never helped secure the future of any nation. On the contrary, it is a sure recipe for alienation and stagnation. No individual or political party can survive if the majority recognizes that a better and more equitable society is possible and demands change.**

1.21 My goals in writing up this dossier can be summarized as follows:

- 1.21.1 To expose the lack of jurisprudence at the highest level of justice in Kerala and allow the High Court of Kerala an opportunity to respond.
- 1.21.2 To expose the co-conspirator status of the government of Kerala in this illegal action by the Koyilandy Municipality and allow the Kerala government an opportunity to respond.
- 1.21.3 To expose the incompetence, corruption and malice of the Koyilandy municipality in the hope that it will bring greater transparency to the workings of the Koyilandy municipality in the future.
- 1.21.4 To raise awareness of the abuse of power issues in Kerala.

2 Summary of Sequence of Events

2.1 In the interest of brevity and clarity of the case as a whole, I have summarized the events of the last seventeen years in the table below. I will elaborate on each of these events in subsequent sections.

Event #	Event Dates	Event	Comment
1	Dec 2000	Notice of Property Tax rate hike from Rs. 252/- to Rs. 1801/-. The claim is that this letter was given to my uncle's wife on the 8 th Dec 2000. This letter was received by my father early in March of 2001.	This was the first and only notice by the Municipality to raise the property tax to rental rates.
2	18 th March 2001	Full Notice amount of Rs. 1549/- (Rs.1801 – Rs.252 previously paid for the year) paid and Appeal filed stating house is not rented.	The full payment was made since that was a prerequisite to filing an appeal. Appeal was filed on 18 th March 2001.
3	5 th July 2001	Annual tax for 2001/02 accepted at Municipality counter for Rs. 252/- (pre-notice rate) and receipt issued.	No mention of arrears in writing or verbally at this time. This clear receipt issued at the Municipality counter is proof that appeal against tax hike is admitted and notice of Dec 2000 is now extinct.
4	19 th Oct 2002	Annual tax for 2002/03 accepted at Municipality counter for Rs. 252/- (pre-notice rate) plus a late fee of Rs. 14.00 and receipt issued (Appendix 1)	No mention of arrears in writing or verbally. This payment further proves that any late payment attracts instant fine.
5	6 th Sept 2003	Annual tax for 2003/04 accepted at Municipality counter for Rs. 252/- (pre-notice rate) and receipt issued (Appendix 2)	No mention of arrears in writing or verbally at this time.
6	2 nd June 2004	Annual tax for 2004/05 accepted at Municipality counter for Rs. 252/- (pre-notice rate) and receipt issued (Appendix 3)	No mention of arrears in writing or verbally at this time.
7	29 th June 2005	Agent who went to pay Rs. 252/- at Municipality counter was told that an amount over Rs. 15,000/- was to be paid in arrears before current tax is accepted. No other information was given to the agent or to my mother (who by the way, used to visit Municipality office frequently during the period 2003 to 2005).	Nothing was given in writing. This was a verbal communication to the Agent. Subsequent to this verbal demand, my father sent many letters asking how these arrears came about. Two of these letters are provided in Appendix 4 and 5. There was no Response for 2 years! Most likely reason why nothing was given in writing was because Municipality was hoping to settle the matter through a private deal.

8	3 rd Nov 2005	Letter from my mother to the Municipality (Appendix 6) with copy marked to Chief Minister of Kerala.	This is the letter that piqued my interest in this case. It alleges abuse of power perpetrated by the officials at the Koyilandy Municipality.
9	16 th Jan 2006	Tax for 2005-06 was sent as a money order for Rs. 252/- because Municipality staff were insisting on payment of arrears without giving an explanation for the arrears.	Money order accepted by Municipality but no receipt was issued.
10	4 th July 2006	Tax for 2006-07 was sent as a money order for Rs. 252/- because Municipality staff were insisting on payment of arrears without giving an explanation for the arrears.	Money order accepted by Municipality but no receipt was issued.
11	11 th May 2007	Tax for 2007-08 was sent as a money order for Rs. 252 because Municipality staff were insisting on payment of arrears without giving an explanation for the arrears.	Money order accepted by Municipality but no receipt was issued.
12	11 th June 2007	Attempt to force Municipality to respond by asking the Municipality to issue receipts for payments in Event 9, 10 and 11 above for a loan application (Appendix 7).	Note that we have received absolutely nothing in writing about the arrears so far (2 years!).
13	29 th June 2007	Received 2 notices from Municipality in one envelope, one dated 20 th June 2007 and the other is undated (Appendix 8). First one demands Rs. 20,022/- within 15 days of receipt and the other (undated) demands Rs. 21,097/- in 3 days. The notice ignores the payment of Rs. 1549/- made on 18 th March 2001. Also a Rs. 5/- notice charge was added for every year even though notice was never sent! The money order sent for 2006-07 was not acknowledged either. Claim of arrears is baseless as it is issued on the strength of the Dec 2000 notice that was already extinct as on 5 th July 2001.	These notices were received at the property by my mother (residing permanently in the house) on 29 th June 2007. Further proof that the property is owner occupied. What a sad reflection on the credibility of the Koyilandy Municipality! Notice of the so called arrears claiming the house is on rent is accepted by the wife of the owner of the building staying there permanently. What further proof is needed to show that this whole claim of arrears is a fraud on the owner of the building by the corrupt Municipality staff! Acknowledgement of this notice, signed by my mother can be seen in Appendix 8 .
14	25 th Feb 2008	Second response from Municipality claiming the reason for the arrears is because my father did not file an appeal to the Dec 2000 hike notice in a timely manner (Appendix 9)	This letter conceals all the events from 2001 to 2004 recorded in items #2 through #6 above! That is they deny that a full payment of the notice amount, filing of appeal in 2001,

			and regular payments (at pre-notice rates) were accepted at the counter in 2001, 2002, 2003 and 2004. Clear receipts were issued for each of those years.
15	20 th Feb 2009	Third response from Municipality. Here they inadvertently acknowledge that the Dec 2000 notice was in fact acted upon by my father and full payment made after which an appeal was in fact filed on 18 th March 2001 (they have the year incorrect in the letter) - Appendix 10 .	Now we know the letter of 25 th Feb 2008 was a complete lie and it is upon this lie that the whole case of arrears claim was built-up! Municipality at last admits that appeal was in fact filed as required, yet did nothing to withdraw the claim of arrears. High Court has no relief for the tax payer either.
16	11 th Aug 2009	Writ Petition 22824/2009 (Appendix 11) submitted to the High Court because of the threat of recovery action by the Municipality.	Note the reliefs sought in this writ and then see if any of these reliefs are addressed in the final ruling. Clear indication that the High Court failed to address the concerns that relate to the points of law.
17	11 th Aug 2009	High Court issues stay order for one month ensuring Municipality can't take any action. (Appendix 12). According to my father's lawyer there was a subsequent indefinite stay – "status-quo until further orders"	Lawyer told my father that this stay order implies "Status-quo". Meaning keep paying at current rates.
18	26 th Sept 2016	Final Judgment by the High Court (Appendix 13)	Note how the High Court refused to address any one of the reliefs sought in the writ. Instead the High Court accepted the Municipality's version of events without requiring any proof. Note also how our lawyer made no statement in this ruling to represent our side of the case. Also our lawyer refused to forward this verdict. He simply stopped responding to emails and phone calls. I had to seek outside help to get a copy of this verdict.
19	18 th Nov 2016	Fourth response from the Municipality claiming the arrears to the tune of Rs. 26,333/- were due (Appendix 14).	When I received this, I had no background on the ruling in Event 18 since our lawyer had not communicated with me. Most likely reason for this is that the lawyer was either threatened by the communist party members or offered some

			political favor in return for silence.
20	2 nd Dec 2016	Arrears paid in full (Appendix 15).	Since there was no legal advice available immediately and none to pursue the case in India, I paid the full amount and hoped the matter would be corrected going forward. I would be wrong!
21	12 th Dec 2016	Official notification to the Municipality that the property is vacant and hence should qualify for property tax waiver as per the Municipal Act (Appendix 16).	Here I let the Municipality know once again that the property is vacant. Note that my father had already written many times to notify them that the house is vacant prior to that. I make reference to each of these prior notifications along with notification receipt numbers.
22	11 th April 2017	Response from Municipality claiming a “VR” application is required for property tax waiver (Appendix 17).	An incoherent and terse response from the Municipality. Note the date when this was sent. This was designed to deny me an opportunity to file prior to the March deadline.
23	12 th April 2017	Clarification sought on “VR” application (Appendix 18)	Here I seek clarification on their earlier response.
24	22 nd April 2017	Response to clarification request (Appendix 19)	Yet another response from the Municipality that refuses to state why emails are an insufficient form of vacancy notifications.
25	25 th April 2017	Further clarification sought on “VR” application particularly asking why Emails are not sufficient since Act makes no such restrictions (Appendix 20)	Here I seek further clarification on the Municipality’s response particularly asking which part of the Act or Rules disallow the admission of notification by email. The Municipality never addresses this question.
26	17 th July 2017	Official notification to the Municipality that the property is vacant from April 2017 to September 2017 and hence should qualify for property tax waiver as per the Municipal Act (Appendix 21).	I sent yet another vacancy notification for the period October 2017 to March 2018 as well by email.
27	11 th August 2017	Response to Official notification of the 17 th of July 2017 (Appendix 22).	This is the response that crystallizes the intentions of the Municipality. They are determined to deny my father the benefits of the law.
28	11 th May 2017	Official grievance lodged with Prime Minister’s office (Appendix 23)	Prime Minister Modi is sincere in trying to resolve these issues and is providing great tools to voice concerns. But once these

			concerns reach the Govt of Kerala, they don't see the light of day.
29	26 th Sept 2017	Paid Property taxes at rental rates for a vacant house for the period April 2017 to Sept 2017 (Appendix 27) in spite of Vacancy notification by email.	Note that the Municipality is continuing to charge rental rates after all the notices to indicate the property is vacant.
30	26 th Sept 2017	Notified Municipality through an agent that property is vacant for the period Oct 2017 to March 2018 and received receipt (Appendix 25 & 26).	Let us see what the excuse is going to be this time! I will be sure to inform the world!
31	8 th Jan 2018	Letter from Municipality claiming arrears need to be paid for approving Vacancy Remission. Does not mention what the arrears are (Appendix 31)	Just as expected, the Municipality has found a way to delay justice again!
32	8 th Jan 2018	My Email asking what the arrears in Appendix 31 are. (Appendix 32)	There was no response to this letter.
33	17 th Mar 2018	Notified Municipality through an agent that property is vacant for period April 2018 to Sept 2018 and received receipt (Appendix 33 & 34)	I continue to file vacancy notices to no avail!!!
34	17 th Mar 2018	Paid Property taxes at rental rates for a vacant house for the period October 2017 to March 2018 (Appendix 35)	I continue to pay taxes on vacant property at Rental rates!!!
35	18 th Sept 2018	Notified Municipality through an agent the property is vacant for period October 2018 to March 2019 (Appendix 36)	Agent was told that taxes need not be paid at this time and that the agent will be notified after the end of September if any dues are applicable.
36	24 th Sept 2018	Requested written confirmation of VR allowance for the April 2018 to September 2018 (Appendix 39).	No Response to this request
37	25 th Mar 2019	Notified Municipality through an agent that the property is vacant for the period April 2018 to Sept 2018 and received receipt (Appendix 40 & 41)	No official acknowledgment that VR allowance was approved despite formal request to do so in item #36 above. But they have not told us to pay taxes either.
38	23 rd Sept 2019	Notified Municipality through an agent that the property is vacant for the period April 2018 to Sept 2018 and received receipt (Appendix 43 & 44)	No official acknowledgment that VR allowance was approved despite formal request to do so in item #36 above. But they have not told us to pay taxes either.

3 Events 1-6: Classification of property as rental property in Dec 2000

3.1 Sometime in December of 2000, the Municipality had issued a notice indicating the tax rates for my father's property were being hiked to rental rates (Event #1). This notice was received by my uncle's wife and later given to my father when he came to India for a visit early in March of 2001. On the 18th of March 2001, my father filed an appeal against this decision with the Koyilandy Municipality (Event #2). He was subsequently allowed to pay the pre-notice rates on the 5th of July 2001 (Event #3). My father continued to pay pre-notice rates on the 19th of Oct 2002 (Event #4 - [Appendix 1](#)), 6th of Sept 2003 (Event #5 - [Appendix 2](#)) and 2nd of June 2004 (Event #6 - [Appendix 3](#)) and obtained receipts for each of these payments. **These payments provide clear evidence that the notice of December 2000 is now extinct.**

3.2 For the purpose of this dossier, the events prior to the year 2000 are irrelevant because these events culminated in the notice of 2000 which was appealed against, the appeal was admitted and pre-notice rate of tax at Rs 252/- accepted at the Municipality counter on the 5th of July 2001 in full settlement of all claims and clear receipts issued. **All disputes up until this point are now fully resolved. There are no more disputes until the 29th June 2005. There was never an argument that the house was on rent after the 5th of July 2001 settlement. If there was any further argument, a fresh notice would have been received. No such notice was ever received.**

3.3 Perhaps the most pertinent aspects (in law) of this entire dossier occur in events #3 through #6. These events conclusively prove that the Koyilandy Municipality accepted property tax payments at pre-notice rates for four years in a row subsequent to the filing of the appeal on the 18th of March 2001 (See [Appendix 1 to 3](#)). As noted in the Writ Petition to the High Court of Kerala ([Appendix 11](#)), there is no provision in the Act or in the Rules enabling the Municipality to accept part payment of tax. Hence the fact that the municipality accepted payments and issued official receipts at pre-notice rates for the years 2001 through 2004 is tantamount to the adjudication and admission of the appeal of the 18th of March 2001.

3.4 These events of 2001-04 further prove beyond doubt that the Dec 2000 notice is no longer in force as on the 5th July 2001 or thereafter, otherwise acceptance of pre-notice rate of tax at Rs. 252/- year is not possible.

3.5 The High Court of Kerala has conveniently overlooked this fundamental point of law in their verdict on 26th Sept 2016 ([Appendix 13](#)). The Municipality concealed these events in the final hearing; The High Court faithfully followed the Municipality's lead and did not question the most pertinent history of the case! How is it possible for the highest court of the State to overlook the most vital point of law raised in a writ petition?

4 Events 7-8: Verbal canvassing for payments over Rs. 15,000/- on 29th June 2005

4.1 Event #7 is the singular source of contention in this entire dossier. There is an abundance of evidence to prove that the municipality was fully aware that my mother was staying at the property in the 2003 to 2010 period. The fact that the Koyilandy Municipality perpetrated this rate hike fully aware of my mother's occupancy is what convinces me that the Koyilandy Municipality is no different than a mafia government. How is it possible for a Municipality to claim a house is rented when they are fully aware that the owner's wife is living in the property? And how does the Highest Court of the State overlook that fundamental issue?

4.2 Note that the Municipality never provided anything in writing in 2005 or anytime up to 29th June 2007 when they were forced to do so. They communicated the demand of over Rs. 15,000/- verbally. This is indeed very significant. This tells me they were fully conscious of the illegality of their demand and they did not want documentation of any sort. In spite of my father writing many letters from Sydney asking for details of the so called arrears, no information was given to him. Clearly, the plan was for a possible secret deal, to collect the money and drop the whole case!

4.3 But why did they perpetrate this act in 2005? What distinguishes 2005 from every year between 2001 and 2005? To answer that question, we need to study event #8.

4.4 Event #8 was the letter that intrigued my curiosity in this case ([Appendix 6](#)). This is a handwritten letter from my mother to the Secretary of the Koyilandy Municipality dated the 3rd of November 2005. This letter provides the clearest visibility yet into the events that led to Event #7.

4.5 In this letter, my mother acknowledges making repeated enquiries into any pending tax dues. In paragraph one of her letter my mother writes, when she first enquired the reply was that the tax is already paid for the year 2003/04 and the next payment would be in 2005. In the subsequent paragraph she notes that "they showed neglect to accept tax from us in 2005. We were not clearly informed of the reason. The Municipality's reply was that there was time up till March to pay". These statements make the following perfectly clear:

- 4.5.1 The Municipality staff were fully aware that there was no tax due from us, not to speak of arrears.
- 4.5.2 The deal was deliberately kept secret for a purpose.
- 4.5.3 Not issuing notice of arrears was also a deliberate act.
- 4.5.4 In the 3rd paragraph of my mother's letter, she states that the secretary asked her to give a complaint! Surely we have a right to know what action the Municipality has taken on her complaint.

4.6 In order to fully appreciate the context, one needs to be aware of the background of the system. Municipality tax receipts is a valuable document for residents to show proof of residency to obtain ration cards, gas or electricity connections and such other daily needs. So when an ordinary resident approaches the Municipality office for receipts they are to face the opportunistic thugs who grab the chance to make money. The situation of a citizen seeking a Municipality tax receipt is thoroughly

scrutinized to gain maximum leverage for the best secret bargain. Residents with overseas connections are often the worst of victims because “*they can afford to pay*”. My mother was clearly treated as a needy person with overseas connections who, in their mind, was the perfect candidate to exploit!

4.7 In the letter of the 3rd of Nov 2005, my mother acknowledges making regular visits to the Municipality office. Upon further reflection into my mother’s state of mind during this period, it is clear to me that my mother was exhibiting signs of extreme anxiety – a prelude to her impending Dementia.

4.8 This anxiety is construed by the Municipality officials as a great opportunity to make off-the-record deals. Looking through the files, they realize there was a rental notice back in 2000. They decide to avail this notice for maximum advantage hardly realizing that the notice was already extinct on the 5th July 2001. They actually decide to claim rental property tax rates when they know that my mother is living in the property. *The Municipality exploited an aged, frail and demented lady. They exploited my mother mercilessly.*

4.9 *How low can a human civilization go? How does any person in their right mind find it in them to exploit an aging individual showing signs of mind lapses? If culture and society fails to restrain them, wouldn’t the fear of the laws of nature prevent a human from acting in this manner? How can you distinguish this behavior from that of an animal in the wild?*

5 Events 9-12: No demand of arrears for 2 years (2005 – 2007)

5.1 Since the verbal claim of arrears on the 29th of June 2005, there has not been a single notice issued in writing until the 20th of June 2007 ([Appendix 8](#)). This was despite repeated attempts requesting the Municipality to respond in writing. Since the Municipality would not respond and since they would not accept property taxes at owner occupied rates, my father resorted to sending Money Orders at owner occupied rates in the years 2005 through 2007 (Event #9 to #11), fearing penalties for delay.

5.2 In fact the written notice of the 20th of June 2007 was received by my mother on the 29th of June 2007 – exactly 2 years to the day from the original verbal claim of arrears! **Is it reasonable for anyone to believe that the Municipality would hold off on issuing a written claim for two years if they honestly believed the house was rented during that time or if arrears of over Rs. 15,000/- were genuinely due to them? Note that it is my mother who is receiving this notice. Why? Because she is the one who is staying in the property! Her signature acknowledging the receipt of the notice can be seen in [Appendix 8](#). Note the very basis of the arrear claim is that the house is on rent. It is the owner's wife living permanently in the house that receives and acknowledges the notice. Clearly this falsifies the very basis of the Municipality claim of arrears. Furthermore, the notice relies upon the Dec 2000 notice to claim arrears. That notice is already extinct on 5th July 2001. If the notice of Dec 2000 was still in force, it was not possible for the Municipality to accept pre-notice tax of Rs. 252/- on 5th July 2001.**

5.3 So why did the Municipality finally succumb and issue a written notice in June of 2007? To understand this we need to look at Event #12 ([Appendix 7](#)). This was an attempt by my father to force the municipality to acknowledge their demand of arrears in writing. He asked the municipality to issue receipts for the payments he made by money order in the years 2006 through 2007 which he claimed was required for a student loan. Under the prevailing law, there were strict penalties for hindering the process for student loans and so the municipality was forced to act.

5.4 By this time, two years had gone by since the original verbal communication of this illegal demand and so there is more effort required to prove the illegality. Delays are in favor of those who are trying to hide the truth. The longer you delay, the harder it becomes to ascertain the facts. This was always the tactic used by the crooks at that Municipality. **Delays and secrecy are the modus operandi of the mafia that we call the government in Kerala. Delays are not a consequence of inefficiency. It is a time tested method to hide their conniving agenda.**

5.5 The current Chairman of the Koyilandy Municipality is a lawyer by profession. It is under the watch of his likes that these tactics continue to be employed. The more you study their ways, the more you realize that this whole setup is no different than a gang operation. They all pay allegiance to the Communist party. **Following the law is just a façade. No one has the guts to speak up against injustice. Their very survival depends on subservience to the Communist Party. Education and ethics are secondary to the subservience demanded by the Corleones of the Communist Party.**

6 Events 13-15: Official notice with blatant lies (2007-2009)

6.1 The first written statement of the so called arrears was received on the 29th of June 2007 (Event #13 - [Appendix 8](#)). This statement consisted of two separate letters with two different amounts. The first was a letter dated 20th of June 2007 asking to pay up Rs. 20,022/- in arrears within 15 days of receipt and the other was an undated letter asking to pay Rs. 21,097/- in arrears within 3 days. **So obviously, the Municipality is really not sure what the amount should be or what the time limits for payment are. Also, there was a Rs. 5 “notice charge” added for every year even though no notice was ever sent! The money order sent for the years 2006-07 was not acknowledged either. Neither was the Rs. 1549/- paid on 18th Jan 2001. The tenor of the letter clearly exposes anger, confusion and some degree of panic in forcing the Municipality to document their claim of arrears. Clearly this was not part of their agenda.**

6.2 However the most deceptive aspect of the letter delivered to my mother on 29th June 2007 is that it imposed rental rate of tax on the property with seven years retrospectively, using the Dec 2000 notice as the authority. Perpetrators of this fraud hardly realized that the Dec 2000 notice was extinct on the 5th of July 2001 when pre-notice rates of Rs. 252/- were accepted at the Municipality counter and receipts issued for 2001/02.

6.3 From here on the entire system embarks on damage control.

6.4 The second response from the Municipality came on the 25th of Feb 2008 (Event #14 - [Appendix 9](#)). This is in response to my father’s letter of the 3rd Dec 2007 to the finance committee of the Municipality - an appeal against their arrear claim issued on 20th June 2007. This response details the cause of the arrears. **This letter claims the cause of the arrears is because a notice of tax hike was delivered to the owner’s sister-in-law on the 8th of December 2000, but the owner ignored this notice and continued to send money order amounts at the old rate to the municipality.**

6.5 Further the letter goes on to say that **“it is not seen” that my father filed an appeal against the Dec 2000 tax hike in a timely manner.** The wording of that statement is intriguing. Does it imply that an appeal was never filed or does it imply that an appeal was filed but not within the stipulated time? This wording was very intentional. They were not sure if my father had receipts of that appeal filing. If he did not have those receipts they could clearly deny he ever filed the appeal. Yet another avenue for them to deny the appeal was to claim the filing was not done in a timely manner. To do that however, they would need to prove the date when my father received the notice. They only have the date when they claim they delivered the notice to my father’s sister-in-law.

6.6 What is most interesting about this letter is that it reverts back to the Dec 2000 event (Event #1) as the cause of the arrears and not the June 2005 event (Event #7). Why? There is a simple reason – the June 2005 hike is without merit and an illegal act by the municipality because my mother was living in the house between 2003 and 2010 and clearly there is no cause to change the tax-status of the property. But to go back to the Dec 2000 event, they have to explain why receipts were issued between 2001 and 2004 at owner occupied rates. They have no explanation for that. So what do they do? They conceal it!

6.7 **Note what they say in this letter... “the owner ignored this notice and continued to send money order amounts at the old rate to the municipality”. That couldn’t be farther from the truth! The owner**

filed an appeal on the 18th of March 2001 and paid owner occupied rates subsequently from 2001 to 2004 and has receipts to prove it ([Appendix 1, 2 and 3](#)). The owner only reverted to money order after the June 2005 event! Municipality statement seems to be a deliberate lie and it is on this lie that the Municipality built-up the whole case!

6.8 Can you imagine a government office blatantly lying to its tax payers and the High Court of Kerala ignoring these actions? How corrupt can a society get? The High Court found it compelling to accept the Municipality's statement that the property was rented in Dec 2000. However in the appeal against the notice of Dec 2000, the owner stated that the house was not on rent. Surely the Municipality would have made spot checks to verify facts before admitting the appeal and accepting pre-notice tax of Rs. 252/- at the Municipality counter and issuing clear receipts and continued to do so through 2004. The High Court simply ignored these facts.

6.9 Pay particular attention to the letter of the 25th of Feb 2008 (Event #14 - Appendix 9). This is the only letter where a reason is given for the arrears demanded in June 2007. The reason stated is that the cause of the arrears is because a notice of tax hike was delivered to the owner's sister-in-law on the 8th of December 2000, but the owner ignored this notice and continued to send money order amounts at the old rate to the municipality. Now let's look at the third response from the Municipality.

6.10 The third response from the municipality was a letter dated 20th Feb 2009 (Event #15 - [Appendix 10](#)). This is a letter to a lawyer engaged by my father. The lawyer had asked for a refund of the appeal fees paid in 2001. In response to this request, **the Municipality inadvertently divulges the actual amount and date on which the appeal fees were paid. The truth finally comes out! This is proof that truth never comes out of the Municipality voluntarily, it has to be extracted. Even in the case of receipted payments, they dare to tell lies!** The letter dated 20th Feb 2009 clearly falsifies the cause of arrears given the letter dated 25th Feb 2008.

6.11 So now we have admission by the Municipality that an appeal was filed on 18th of March 2001 and the full notice amount was paid as part of this filing (Note the letter actually states 18th of March 2000 – that is an obvious typographical error. The year was 2001 and not 2000). They claim the December 2000 hike notice was delivered to my father's sister-in-law on the 8th of December 2000. My father was out of the country and never received this notice till the 1st week of March 2001. **The appeal was filed within about 14 days of my father receiving this notice.**

6.12 The only remaining question then is if the municipality adjudicated this appeal. That too is implicitly answered by the fact my father paid owner occupied rates subsequently for four years (2001-04) and obtained clear receipts at the Municipality counter for each of those payments.

6.13 So the reason provided in the letter of the 25th of Feb 2008 for the arrears demanded in 2007 no longer exists, in fact it never existed. There was never any other reason given for the demand of arrears in 2007. Yet to this day, the Municipality with the full support of the High Court and the Government of Kerala continues to claim that the house is on rent and pursues my ninety year old father.

6.14 **A CAUSE NEVER EXISTED! BUT THE PENALTY CONTINUES!**

6.15 Surely this is a life sentence on my ninety year old father! This pursuit by the Municipality started in 2000. That notice was appealed against and rental status of the family house reversed in 2001. But the pursuit started again in 2005 and continues to this day!

6.16 How could there be a life sentence without a cause? Yes, there was a cause! It is exposed through one of my mother's last known letters! Once upon a time my father refused to give the house on rent to the then Secretary of the Municipality! Not only that, he had the audacity to ask for details when the barons of power in the Municipality office verbally canvassed for over Rs. 15,000/- in 2005!

6.17 There was a pause for 2 years - 2005 to 2007; but then my father asked for receipts for tax money paid up to 2007. Then hell started to open up on him! Two notices were sent asking to pay Rs. 21,097/- in 3 days! It seemed the entire government system joined in damage control! My Father's family house was in peril of recovery action!

6.18 My father sought refuge in the highest court of the State. A cool off period of seven years ensues! Then comes the response! It was not a copy of a government note file; It is the final verdict issued by the highest custodian of justice in the State! The judge at the High Court of Kerala confirms the life sentence on my father!

6.19 This ninety year old government pensioner has been asked to continue to find Rs. 150/- a month to pay rent to the Municipality for a house that has been locked up for the last seven years, because my father is too busy caring for his ailing wife – my mother who is terminally ill overseas! What a cruelty! What an injustice! What an evil group of thugs we have as our leaders in government!

7 Events 16-19: Writ Petition with the High Court of Kerala (2009-2016)

7.1 On the 17th of Jan 2009 the Municipality apparently issued a notice claiming they intend to follow revenue recovery steps. This triggered the lodging of Writ Petition W.P.(C) No. 22824 of 2009 in the High Court of Kerala (Event #16 - [Appendix 11](#)) on grounds that by the time the notice was received by my father, the 30-day window to appeal to the Tribunal for Local Self Government had expired. **By going to the highest court in the land, my father was resting his hopes on the very elite of the Kerala judicial system.**

7.2 The Writ petition essentially asked for an interim relief to stay all further proceedings for recovery of arrears while the Writ petition was pending. The relief was granted on the 11th of Aug 2009 (Event #17 - [Appendix 12](#)). According to my father's lawyer, further indefinite stay – "status-quo, until further orders" was granted subsequently.

7.3 In addition, the Writ petition asked for the following permanent reliefs:

- 7.3.1 **Require the Municipality to stop claiming the higher rental Property tax rates or arrears in light of the fact that the appeal of 18th March 2001 was filed and adjudicated and four years of property taxes accepted at owner occupied rates**
- 7.3.2 Require the Municipality to accept tax at the rate of Rs. 252 per year until fresh revisions are effected after due notice to my father.
- 7.3.3 Require the Municipality to refrain from any recovery proceedings.

7.4 After issuing the interim relief on 11th of Aug 2009 and further indefinite stay, the High Court did not rule on the permanent reliefs till the 26th of September 2016 (Event #18 - [Appendix 13](#)). If the delay of seven years was not bad enough, the ruling is mind-boggling. **The Judge who ruled in this case is a Justice K. Vinod Chandran.**

- 7.4.1 The very first point in the verdict reads that the "petitioner was before this Court earlier raising an allegation... where the appeal filed... was kept pending". **This is a very interesting statement by Justice K. Vinod Chandran of the High Court of Kerala.** He is referring to a case that the lawyer my father employed had lodged with the High court asking the High Court to ask the Municipality to respond since they had failed to respond to several letters previously. **That has absolutely nothing to do with this writ petition. The reliefs sought in this writ petition are clearly spelt out above. So why does Justice Chandran ignore the reliefs requested in this Writ petition and refer to another case?** The answer to this becomes clearer when we study the subsequent points of the ruling.
- 7.4.2 The second point in the verdict reads that the counsel appearing for the Municipality states that they followed the orders of the court in the previous case and held a hearing but my

father did not show up for the hearing. This is also very interesting for two reasons. **Note** how the case is now completely diverted to the previous case and there is no discussion of reliefs sought in this Writ. The second thing to note is this Writ petition actually clearly addresses why my father did not attend the hearing in point #3 of the “Grounds” section... it says... *“the stand that notices were issued and they were returned as ‘addressee abroad’ cannot be accepted. In fact the Petitioner had addressed several letters to the 1st respondent from his house address in Sydney, Australia. It was incumbent on the 1st Respondent to issue a notice to his known address when the notices sent to the other address had returned.”*

7.4.3 The third point is tantamount to the admission of slander without proof by the High Court of Kerala. Here the Justice Chandran accepts the Municipality’s statement that an inspection in the year 2000 is what uncovered that the property was rented without any proof. Interestingly the learned Judge faithfully follows the lead of the Municipality to the event of the year 2000 leading to the notice of December 2000, but conveniently ignores the further events of 2001 to 2004, when the Petitioner’s appeal against the December 2000 notice was admitted and pre-notice tax accepted at the municipality counter for four years in a row.

7.4.4 The fourth point could not be more ludicrous. It essentially says that **since my father didn’t show up for the hearing, the municipality decided to keep the rental rates and my father could have gone to the Tribunal at the time to appeal this decision.** To file this writ with the High Court one has to submit cause. **The writ clearly states that the reason my father is approaching the High Court is because the Municipality bungled the address and by the time he was notified it was well past the 30 day deadline to approach the Tribunal. This is so fundamental to the writ, but Justice Chandran fails to see this.**

7.5 Needless to say this judgment is not befitting the supreme custodian of justice in a state. As a reader you can come to your own conclusion on whether incompetence, corruption, malice, subservience to political powers or a combination of all these leads to such judgments. **According to his web site, Judge Chandran obtained his Law Degree from the Kerala Law Academy and started practicing in 1991 and was appointed as permanent Judge of the High Court of Kerala on the 24th June 2013. Surely a verdict of this quality reflects on the Kerala Law Academy.**

7.6 If there is one key item of law in this Writ that should have been ruled on, it would be whether the Municipality can claim they have not adjudicated the appeal filed on the 18th March 2001 after they accepted payments at owner occupied rates for four years in a row from 2001 through 2004. **Judge Chandran ignored that primary relief request that was sought in this Writ in his ruling. Instead he effectively adjudicated on a previous Writ and ignored the answers to every single one of his claims that were already addressed in the Writ petition.**

7.7 There is another very interesting observation to note in this judgment. My father had entrusted this case with a lawyer named **K. T. Shyam Kumar**. He is supposed to have represented my father at the above hearing. There is nothing in the verdict that would indicate he participated in anyway. Despite my

repeated email requests to this lawyer to share a copy of the verdict, I received no reply. I had to use other channels to get this verdict. **Could this lawyer have been silenced by the Communist party? Or could he have been offered some favor in return for silence? Aren't there rules of engagement and conduct dictated by a Bar association of Kerala?**

7.8 Yet another important point to note is that my father was persistent in requesting his lawyer from 2009 onwards to do all he could to get the final hearing and verdict expedited. Frustrated by the delay, my father addressed a letter dated 18th of Jan 2013 to the Director of Municipalities to arrange a counter affidavit and get the matter expedited in the High Court of Kerala. This registered letter was delivered to the office of the Director of Municipalities in Feb 2013. There was no response. Compare this with the events of September 2016; I met the Secretary of the Koyilandy Municipality on the 9th of September 2016, when she collected the details of our lawyer. **Within 17 calendar days, the party in power could not only get the final hearing of the High Court of Kerala but also the final order as they would like to have it.** The integrity of the High Court of Kerala vis-à-vis the executive is anyone's guess.

7.9 Finally on the 18th of Nov 2016, I get an email from the Secretary of the Municipality stating arrears to the tune of Rs. 26,333/- were due (Event #19 - [Appendix 14](#)). There was no mention of the details of the verdict. Neither did she provide any details on how this arrear amount was calculated. What I was oblivious to at this point is that the Secretary had coordinated with my father's lawyer to finalize a court ruling on the Writ petition above on the 26th of September 2016.

7.10 **The date of the Secretary's notification is of significance as well. It was coordinated to ensure the appeal period for the High Court ruling she had coordinated was limited or past.**

8 Events 20-27: An naïve attempt to start afresh (2016-2017)

8.1 After receiving the arrears notice on the 18th of Nov 2016, I was in two minds whether to delve into this subject any longer. I knew well that it was not an equitable verdict. Nevertheless, I did not have the time to challenge this. There was every indication that I was not dealing with intelligent or reasonable people. I thought my best avenue was to pay the dues (Event #20 - [Appendix 15](#)) and start afresh. **Surely these people wouldn't be that evil that they would continue to harass even after you pay their unfair dues. I was wrong!**

8.2 On the 12th of December 2016 (Event #21 - [Appendix 16](#)), I sent an official notification by email to the Secretary of the Koyilandy Municipality stating that I had paid the arrears in full and that the property is vacant. I asked that the Property be categorized as a vacant property and taxes be waived as per the allowances for vacant properties. I received no reply.

8.3 On the 23rd of December 2016, I managed to contact the **Minister of Local Government in Kerala, Dr. K. T. Jaleel (also a member of the communist party)** by telephone and related my predicament. He indicated he would look into the matter. I received no further communication from him. This is clear evidence of the co-conspirator status of the Kerala government in this illegal pursuit by the Koyilandy Municipality.

8.4 Finally on the 11th of April 2017 (Event #22 - [Appendix 17](#)), I got a terse reply from the Secretary of the Koyilandy Municipality with acronyms that made no sense to me.

8.5 On the 12th of April 2017 (Event #23 - [Appendix 18](#)) I requested clarifications on the terse reply above.

8.6 On the 22nd of April 2017 (Event #24 - [Appendix 19](#)) I received a reply to my clarification request that I had to get translated to understand. This reply would not explicitly state why my email notification of the vacancy status was insufficient.

8.7 On the 25th of April 2017 (Event #25 - [Appendix 20](#)) I requested further clarifications on the reply of the 22nd April 2017. **In particular I questioned the timing of the April reply. I specifically asked if they had delayed their response so as to ensure I miss their March deadline and which part of the Act disallows vacancy notifications by email. I received no reply.**

8.8 On the 17th of July 2017 (Event #26 - [Appendix 21](#)), I sent an email stating the house will continue to be vacant for the March 2017 to September 2017 6-month period.

8.9 On the 20th of August 2017 I got an email with an attachment dated the 11th of August 2017 (Event# 27 - [Appendix 22](#)). After I got the attachment translated, I was convinced that they were determined to continue to harass me. I should have known that much earlier. **How could I have expected any better from people who would exploit aged, frail and demented women like my mother?**

8.10 The Municipality Vacancy Act ([Appendix 24](#)) is clear and concise. The Act even provides for a refund in cases where property taxes may have been paid in the past for a property that was vacant. The Koyilandy municipality however has taken its most extreme interpretation so as to ensure that they could once again delay this matter and deny my father the benefits of the law.

8.11 The 11th August 2017 response states that to comply with their rules, I would need to submit a hardcopy of the vacancy notification at their office, after which they would conduct an investigation into the accuracy of my claims and confirm that the house was not occupied for “*even one day*” during that period before they honor the allowances afforded by the law.

8.12 Surely, anyone who reads that letter would be clear on their true intentions. **To trust the integrity of this Municipality to validate the truthfulness of my notification and act on it would be like counting on Odysseus to deliver my Christmas present.** Nevertheless, I do intend to pursue this further and keep publishing their actions on this case. At the very least, it should have some entertainment value.

8.13 At the time of this writing, I have gotten an agent to submit a written notice of vacancy for the period October 2017 to March 2018 and also paid tax at rental rates for a vacant house for the period April 2017 to Sept 2017 ([Appendix 25, 26 and 27](#)). I will keep the world informed.

9 Event 28: Writing to the Prime Minister of India (2017)

9.1 Ever since Prime Minister Modi took over office, I have been impressed and deeply appreciative of the sincere attempts at bringing India to the world stage with greater economic opportunities and political transparency. However, if people like the ones at the Koyilandy Municipality are the ones Mr. Modi has to manage, I cannot but feel sorry for his plight. It would be a herculean task to attempt to increase the efficiency of a government when you have high level government and judicial officials that fail to see the primary function of the government and instead use their position to harass, exploit and molest the very people they promise to serve.

9.2 Prime Minister Modi has an official grievance website where one can lodge complaints against the government. I filed a complaint in that website on the 11th of May 2017 (Event #27 - [Appendix 23](#)). At the time of this writing, the status on that grievance shows that the Central Government forwarded the grievance to the Kerala government and once it got to the Kerala government there has been no progress for the last four months.

10 Conclusion

10.1 What I have documented in this dossier is a very sad commentary on the state of leadership in the state of Kerala. I don't share this with glee or in the hope of any personal gain. In all honesty it is with tremendous shame that I openly share these views. After all, my roots belong in Kerala. As I came out of the womb of my mother, my first breath consumed the air in Kerala. My first grade was in the Central School in Calicut. I have fond memories of the teachers who taught me there. They were very sincere and extremely competent people who instilled great values in me. I have the utmost of respect and love for them. For the rest of my life on this planet, my place of birth will always read "Kerala".

10.2 But none of that will excuse the behavior of the thug-like personalities who hold on to power so as to use that power toward corrupt and petty ends. The people of Kerala need to know the consequence of such actions and behavior. There is a lot that people like me can offer the younger generation in Kerala. People like me are eager to offer everything we can. It will bring great pleasure to give back to the society that nourished me for at least a year of my early life. Good leadership should leverage our good will and not alienate us. The extra Rs. 1600/- a year these corrupt thugs steal from my parents is really of little value, but when they lose our support and leave our minds bitter, the people of Kerala lose substantially more.

10.3 I don't expect the current leadership at the Koyilandy Municipality to appreciate this view. I think my view of their caliber is clearly discernable from this dossier. I must say however, I am disappointed with the very elite of the judicial system. I expected more from them. If the judicial system succumbs to political pressure, the ultimate safeguards of our governing principles are compromised. The scales of justice will no longer stay balanced. They will tip and so will the last bastion of hope. History teaches us that that is a very heavy price for any society to pay.

10.4 As humans we have a moral obligation to handover societies to our children in at least as good a form as was handed down to us. From what I have learnt in this dossier, I know if I were to take my last breath today, I will not be meeting that obligation. I also know that without the support of those in power, I am helpless to change this fate.

10.5 And so I now bring this to the attention of you the public. I ask you to demand more from your leadership and if they fail, make sure you boot them out in the next election. If those with lifetime appointments fail you, let the world know. Fear no one. You are no less a human than they are. They get paid to serve you.

10.6 As long as who you know matters more than what you know, as long as connections trump competence, progress and justice will elude us. Until that day comes when you can walk into a government office in Kerala and get your issues resolved promptly with zero influence and no bribes, our obligations toward the next generation will not be complete.

10.7 There will be those who will scare you from speaking up. Fear not. To die fighting to fulfill your obligations is far better than living without fulfilling them.

10.8 I will conclude with the words of that great moral leader of the 60s who often said "*Cowardice asks the question, is it safe? Expediency asks the question, is it politic? Vanity asks the question, is it popular?*"

But, conscience ask the question, is it right? And there comes a time when we must take a position that is neither safe, nor politic, nor popular, but one must take it because it is right."

11 Official Response from the High Court of Kerala

Dossier sent to Judge Chandran and High Court of Kerala with copy to the Supreme Court of India on the 1st of Oct 2017. Promised to publish their official response along with this dossier. If and when I receive a response, I will add it here.

Justice Chandran & The High Court of Kerala,

Find attached a dossier on a case that your court adjudicated upon on Sept 26th 2016. I intend to publish this dossier in the coming weeks.

Revelations in this dossier (Section 7) are highly critical of the jurisprudence employed in reaching your verdict in this matter.

I would like to give your Court an opportunity to respond to these allegations so I can include them in the published version of this dossier. I will be happy to publish your response verbatim.

For visibility, I have copied the Supreme Court of India on this email.

Kind regards,
Susheel Gopalan

12 Official Response from the Govt. & Political establishment in Kerala

Dossier sent to Kerala Governor, MPs and Kerala state politicians. Promised to publish their responses along with this dossier. If and when I receive a response, I will add it here.

The Governor of Kerala, The Chief Minister of Kerala, Members of the Govt. of Kerala and the Kerala Political establishment:

Find attached a dossier titled “Corruption & Pettiness – The greatest impediment to human progress”.

I intend to publish this dossier in the coming weeks. Should any of you wish to respond to this dossier, I would be happy to include your responses verbatim as part of this publication.

Kind regards,
Susheel Gopalan

13 Official Response from Lawyer

From: Shyam Kumar
Sent: October 4, 2017 12:45 AM
To: Susheel Gopalan
Subject: Re: A dossier detailing the case that you represented my father in.

Dear Mr. Gopalan,

[13.1](#) It is the prerogative of the judge to mention the name of the counsel in the body of the judgment. The name of the counsel representing the petitioner is clearly mentioned in the cause title of the judgment. Merely because the name of the counsel is not mentioned in the body of the judgment, it does not mean that the petitioner was not represented by his counsel in the proceedings. The case was considered by the Court on merits based on the pleadings and arguments and a judgment was rendered. I have not noticed the earlier email which you have mentioned here. Hence it is uncharitable to cast aspersions based on surmises and conjunctures. I express my anguish at the insensitive manner in which you have narrated the facts touching on my conduct as a lawyer. I do not belong to the class of lawyers about whom you have mentioned in the dossier. Hence you may desist from making any such disparaging statements in this regard.

Adv. K.T.Shyam Kumar

13.1 Rebuttal to Lawyer's response

[13.1.1](#) [Appendix 28](#) has the full email thread between the lawyer and I. The above is but the last response on that thread. Notice that after the lawyer's first email to me on the 9th of September 2016, there was no response to multiple enquires until he got a copy of this dossier. Isn't it interesting that the lawyer claims that he has "*not noticed the earlier emails*", yet he noticed the email with the dossier. Do you need to "notice an email" to furnish your client with a copy of the verdict? Also, look at what he says in the email of the 9th of September... "Since the courts are closing for Onam vacation today I will be able to get another copy of the order only on 19th". The 19th never came!

[13.1.2](#) My emails to the lawyer were not the only attempt to communicate with him. [Appendix 29](#) has a copy of the letter my father sent him after a phone conversation he had with the lawyer. There was no response to that letter either.

13.1.3 Further, going through my father's phone records, my father attempted to contact the lawyer on at least six separate occasions. Each of these calls and the corresponding digest of their conversations are documented in [Appendix 30](#).

13.1.4 The first email that the lawyer sent to me on the 9th of September 2016 is in response to my father's phone conversation with him on the 8th of September at 1pm.

13.1.5 Note that in the phone call on the 3rd of October 2016 at 2:25pm, the lawyer tells my father that the final hearing is scheduled for "this week". But now we know that the high court actually ruled on the case on the 26th of September 2016. So this was a blatant lie!

13.1.6 Note my father was informed of the ruling only on the 7th of October 2016 - a whole 2 weeks after the actual day of the ruling! This phone call was initiated by my father. So had my father not called, the lawyer would not have disclosed then either.

13.1.7 After the call on the 7th of October 2016, Mr. Shyam Kumar started playing the "unavailable" game. Each of the three subsequent calls were either rejected or responded by his wife.

13.1.8 Based on this background, it is interesting that the Mr. Shyam Kumar expresses anguish at the insensitive manner in which I have narrated the facts touching on his conduct as a lawyer. There is certainly a case to be made for anguish, but it is not the lawyer who should be anguished. It should be my father who should be anguished at the behavior of the lawyer. I make no apologies for my insensitive manner as long as the facts are accurate. My Shyam kumar has not disputed any of the facts. His concern is just my insensitive manner.

13.1.9 It is now obvious that the facts prove that Mr. Shyam Kumar is a disgrace to the legal profession and that Mr. Shyam Kumar cheated and lied to my father.

13.1.10 What is also now obvious is that Mr. Shyam Kumar is in full support of this verdict and he believes that verdict was made "***on merits based on the pleadings and arguments***". That makes perfect sense now. This lawyer colluded to ensure the result! Even a high school debate student would find the judgment by Justice Chandran appalling, yet the professional lawyer who got paid to represent my father believes it is based on "merit". What a shame on the Kerala judicial system!

14 Version history

1st Oct 2017: Version 1.0 - Sent to High Court and Political Establishment soliciting response.

14th Oct 2017: Version 1.1 – Added response from lawyer (section 13) and minor edits.

18th Nov 2017: Version 1.2 – Added Email Communications until November 18th 2017.

18th Mar 2018: Version 1.3 – Added Appendix 31 to 35

15 Developments post 1st October 2017

Email communications until November 18th 2017

From: Susheel Gopalan [mailto:SusheelGopalan@outlook.com]

Sent: Saturday, November 18, 2017 11:15 PM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in; office@tharoor.in; vinodchandrak2000@yahoo.co.in; hckerala@gmail.com; ekmbaar@gmail.com; ak.antony@sansad.nic.in; jus.antonydominic@rediff.com

Cc: Gopalan Parambil <pgopalan1929@gmail.com>; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in; supremecourt@nic.in; kelsakerala@gmail.com; navtej.sarna@gmail.com; secretarykldy@rediffmail.com

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

I know I speak for millions who suffer in silence because they are unable to do what I am doing.

Kerala High Court colludes with Government in Koyilandy Municipality case!

Lawyer: [Shyam Kumar K.T.](#)
Secretary: Cheryl Irene Solomon
Chairman: [Adv. K. Sathyan](#)
Minister: [Dr. K. T. Jaleel](#)
Judge: [Justice Vinod Chandran](#)

It appears clear to me that the email response from KELSA on Nov 6th 2017 was at the behest of Chief Justice Dominic. While unfortunate, I take this to assume that there is nothing else the High Court of Kerala can do in this circumstance. As you might expect, I am disappointed.

I will however pursue this at the Supreme Court to the extent humanly possible. I will closely monitor the actions of the Mafia at the Koyilandy Municipality over the next several months and use their latest actions to appeal to the Supreme court. Even if I fail in that venture, I will succeed in exposing the reality that an average citizen in Kerala is disenfranchised of fundamental rights when it comes to appealing the decisions of the mafia government, by documenting every communication I have had on this matter.

As an aside, I engaged in a discussion with a very high level Advocate in Kerala and received verbal threats from this individual for engaging in this pursuit. He obviously didn't have the courage to document those threats or his arguments to support those threats in writing. To avoid derailing the central focus of my pursuit (ie: why did the Koyilandy municipality hike the rates in 2005?), I will avoid mentioning the name of this individual at this time. But I will be sure to document the threats in the appendix of my dossier. If the High Court is interested in pursuing this threat separately, I will be happy to privately share the full details on this matter. I am certainly not surprised by these threats. As outlined in the conclusion of my dossier, I have to be fully prepared for any eventuality when I take on the establishment. Like a mad dog that is cornered, they will use every instrument at their disposal to discredit me. I am convinced that I am just in my pursuit and I seek my good conscience as my only true reward. Any individual with half a brain cell, will be convinced of this case if they take the time to read the dossier. **You really don't have to be a genius to understand what is going on here.**

I started this email thread on September 30th 2017 to offer the Political and Judicial leadership in Kerala an opportunity to respond to allegations 1.21.1 and 1.21.2 in the dossier. No one can deny that I have given ample time and opportunity for such a response and yet no one in leadership has taken the opportunity **to address the facts in this matter.** The silence has been deafening. And so I will now conclude this pursuit by documenting this email thread as an appendix in the dossier.

In conclusion and on a lighter note, I will leave you with the best depiction of the Socratic method that has come to embody the principles of jurisprudence in modern times. The world will forever remember Professor Kingsfield and his question to Mr. Hart... **what are the facts of the case Mr. Hart?** The Professor always had one constant retort - **I want to know the facts of the case!** I think many on this thread will benefit from spending three minutes to watch [this](https://www.youtube.com/watch?v=qx22TyCge7w).

<https://www.youtube.com/watch?v=qx22TyCge7w>.

Cheers!

Susheel

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: November 11, 2017 10:41 AM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in; office@tharoor.in; vinodchandrank2000@yahoo.co.in; hckerala@gmail.com; ekmbar@gmail.com; ak.antony@sansad.nic.in; jus.antonydominic@rediff.com

Cc: Gopalan Parambil; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in; supremecourt@nic.in; kelsakerala@gmail.com; navtej.sarna@gmail.com; secretarykldy@rediffmail.com;

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

[Corrected a few typos in previous email]

I pursue this case because I know I speak for millions who suffer in silence because they are unable to do what I am doing.

Kerala High Court colludes with Government in Koyilandy Municipality case!

Lawyer: [Shyam Kumar K.T.](#)
Secretary: Cheryl Irene Solomon
Chairman: [Adv. K. Sathyan](#)
Minister: [Dr. K. T. Jaleel](#)
Judge: [Justice Vinod Chandran](#)

Weekly reflections from dossier...

"4.1 Event #7 is the singular source of contention in this entire dossier. There is an abundance of evidence to prove that the municipality was fully aware that my mother was staying at the property in the 2003 to 2010 period. The fact that the Koyilandy Municipality perpetrated this rate hike fully aware of my mother's occupancy is what convinces me that the Koyilandy Municipality is no different than a mafia government. How is it possible for a Municipality to claim a house is rented when they are fully aware that the owner's wife is living in the property? And how does the Highest Court of the State overlook that fundamental issue?"

4.2 Note that the Municipality never provided anything in writing in 2005 or anytime up to 29th June 2007 when they were forced to do so. They communicated the demand of over Rs. 15,000/- verbally. This is indeed very significant. This tells me they were fully conscious of the illegality of their demand and they did not want documentation of any sort. In spite of my father writing many letters from Sydney asking for details of the so called arrears, no information was given to him. Clearly, the plan was for a possible secret deal, to collect the money and drop the whole case!

4.6 In order to fully appreciate the context, one needs to be aware of the background of the system. Municipality tax receipts is a valuable document for residents to show proof of residency to obtain ration cards, gas or electricity connections and such other daily needs. So when an ordinary resident approaches the Municipality office for receipts they are to face the opportunistic thugs who grab the chance to make money. The situation of a citizen seeking a Municipality tax receipt is thoroughly scrutinized to gain maximum leverage for the best secret bargain. Residents with overseas connections are often the worst of victims because "they can afford to pay". My mother was clearly treated as a needy person with overseas connections who, in their mind, was the perfect candidate to exploit!

4.7 In the letter of the 3rd of Nov 2005, my mother acknowledges making regular visits to the Municipality office. Upon further reflection into my mother's state of mind during this period, it is clear to me that my mother was exhibiting signs of extreme anxiety – a prelude to her impending Dementia.

*4.8 This anxiety is construed by the Municipality officials as a great opportunity to make off-the-record deals. Looking through the files, they realize there was a rental notice back in 2000. They decide to avail this notice for maximum advantage hardly realizing that the notice was already extinct on the 5 th July 2001. They actually decide to claim rental property tax rates when they know that my mother is living in the property. **The Municipality exploited an aged, frail and demented lady. They exploited my mother mercilessly.***

*4.9 How low can a human civilization go? How does any person in their right mind find it in them to exploit an aging individual showing signs of mind lapses? If culture and society fails to restrain them, wouldn't the fear of the laws of nature prevent a human from acting in this manner? **How can you distinguish this behavior from that of an animal in the wild?"***

Sections 161 through 165 of the [Indian Penal code](#) was replaced by the "[Prevention of Corruption Act, 1988](#)" (PCA -1988). Section 7 of the PCA states...

Whoever, being, or expecting to be a public servant, accepts or obtains or agrees to accept **or attempts to obtain from any person**, for himself or for any other person, any gratification whatever, other than legal remuneration, as a motive or reward for doing or forbearing to do any official act or for showing or forbearing to show, in the exercise of his official functions, favor or disfavor to any person or for rendering or attempting to render any service or disservice to any person, with the Central Government or any State Government or Parliament or the Legislature of any State or with any local authority, corporation or Government company referred to in clause (c) of section 2, or with any public servant, whether named or otherwise, **shall be punishable with imprisonment which shall be not less than six months** but which may extend to five years and shall also be liable to fine.

So when I insist that the government in Kerala is a Mafia, I don't say that casually. I honestly believe that they are criminal by the legal definition of the term based on the Indian Penal Code.

The only institution that can offer security to citizens from a criminal government is the judiciary. This is the fundamental reason why the constitution offers this safeguard in our system of government. If the judiciary also succumbs to corruption, then we lose all hope!

In the history of the Indian judiciary, there have been many instances when the judiciary has actually fulfilled their obligation to hold the government accountable. Indeed the reason I have the legal authority to write about this subject without fear of arrest by the criminal government is because the Supreme Court of India Struck down [Section 66A of the Information Technology Act of 2000](#) based on an elaborate verdict that drew upon jurisprudence on free speech from England and the United States.

I now call upon the Kerala High Court to follow the lead of previous noteworthy judicial rulings and reopen the investigation on Writ Petition W.P.C No. 22824 of 2009. An exhibition of such diligence and obligation to the people they are expected to serve is the only way the Kerala High Court can establish trust with the citizenry of Kerala. The citizens have no other recourse when they deal with a corrupt government. Indeed the Kerala High Court is the last best hope for the people of Kerala!

My spiritual belief gives me great assurance that those who perpetrated and aided a criminal act against my parents will be held responsible in the court of nature and they (every single one of them) will undoubtedly be given the punishment that is due to them. But I also know this - if those of us with the power to correct these perpetrators here on earth fail to do our duty, we too will fail in our obligations to society. We too will be held accountable by nature!

Cheers!

Susheel

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: November 7, 2017 1:29 PM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in; office@tharoor.in; vinodchandrank2000@yahoo.co.in; hckerala@gmail.com; ekmbar@gmail.com; ak.antony@sansad.nic.in; jus.antonydominic@rediff.com

Cc: Gopalan Parambil; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in; supremecourt@nic.in; kelsakerala@gmail.com; navtej.sarna@gmail.com; secretarykldy@rediffmail.com

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

[+New Chief Justice of Kerala - Justice Dominic]

I have today received the response below from Kelsa Kerala (Kerala State Legal Services Authority). I consider this response a classic bureaucratic response that is ignorant of the allegations I have raised in my dossier. What I am alleging in my dossier is that the High Court of Kerala is colluding with the Government in a case against the Koyilandi Municipality and thus betraying the separation of powers enshrined in the Constitution. My dossier is substantially more than just a grievance against the judgment of the Hon'ble High Court. What I am alleging is that the High Court is failing to serve its most fundamental duty of addressing the reliefs sought in a Writ petition. **If a court fails to address the reliefs sought in a Writ petition**

and instead meanders to different topics, then no amount of challenges will serve any purpose. It is simply a waste of time and resources. Besides, the Court does not allow appeals after a certain period anyway. So essentially a High Court judge (like **Vinod Chandran** in this case) effectively denies a citizen an opportunity at justice. **That is indeed shameful! A disgrace to Kerala and a disgrace to India! Such a judge fails the litmus test!** The question the court needs to answer is why Justice Chandran failed to address the relief sought. You can't have a debate on a judgement unless the judgement answers the issues raised in the relief sought. I submit that this is corruption at its worst! If the High Court is not corrupt, there are several reasonable responses that can be given here. Telling me that I should challenge it in an appeal is not one of them!

I have spoken to Chief Justice Dominic at 11:30pm PST on the 5th of November 2017. I applaud his office for accepting a call from a common citizen. Justice Dominic has promised to read my dossier. Now I await a response from the Honorable Chief Justice of Kerala.

From: Kelsa Kerala <kelsakerala@gmail.com>

Sent: November 6, 2017 9:13 PM

To: Susheel Gopalan

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

Dear Susheel Gopalan

It appears from your e-mail that your grievance is against the judgment of the Hon'ble High Court. The remedy available is to challenge it in appeal before the appropriate court. You are requested to do the needful in accordance with law

Member Secretary, keLSA

Cheers!

Susheel

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: November 5, 2017 9:22 PM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in;

kvthomas@asia.com; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in;
josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com;
nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in;
praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in;
office@tharoor.in; vinodchandrak2000@yahoo.co.in; hckerala@gmail.com;
mail@ernakulambarassociation.com; ekmbar@gmail.com; ak.antony@sansad.nic.in

Cc: Gopalan Parambil; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in;
supremecourt@nic.in; kelsakerala@gmail.com; navtej.sarna@gmail.com; secretarykldy@rediffmail.com

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

"As humans we have a moral obligation to handover societies to our children in at least as good a form as was handed down to us. From what I have learnt in this dossier, I know if I were to take my last breath today, I will not be meeting that obligation. I also know that without the support of those in power, I am helpless to change this fate."

If you, the leaders of Kerala today, want to know what I mean by that... I encourage you to watch this...

<https://www.youtube.com/watch?v=CxJZbdP3EEw>

Integrity and intellect used to be the hallmark of Kerala... not any more... now we have the Mafia in power... they fail to answer the concerns of corruption at the highest levels of government... at the highest levels of the judicial system... not a whisper when the proof is presented... but they will give [big speeches claiming they encourage judicial debate](#)... what a shame!

<http://www.alearnonline.com/politics-power-corruption/>

Kerala High Court colludes with Government in Koyilandy Municipality case!

Lawyer: [Shyam Kumar K.T.](#)
Secretary: Cheryl Irene Solomon
Chairman: [Advocate K. Sathyan](#)
Minister: [Dr. K. T. Jaleel](#)
Judge: [Justice Vinod Chandran](#)

Waiting to see what excuse the Koyilandi Municipality is going to use this time to deny my father the benefits of the law. They have their puppet Injustice Chandran in the High Court of Kerala. They can do anything they like! Corrupt Kerala! Even the High Court is corrupt! What a shame!

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: October 28, 2017 9:18 PM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; kvthomas@asia.com; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in; office@tharoor.in; vinodchandrak2000@yahoo.co.in; hckerala@gmail.com; mail@ernakulambarassociation.com; ekmbar@gmail.com; ak.antony@sansad.nic.in

Cc: Gopalan Parambil; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in; supremecourt@nic.in; kelsakerala@gmail.com; navtej.sarna@gmail.com; secretarykldy@rediffmail.com

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

"If the judicial system succumbs to political pressure, the ultimate safeguards of our governing principles are compromised. The scales of justice will no longer stay balanced. They will tip and so will the last bastion of hope. History teaches us that that is a very heavy price for any society to pay. "

<http://www.alearnonline.com/politics-power-corruption/>

Kerala High Court colludes with Government in Koyilandy Municipality case!

Lawyer: [Shyam Kumar K.T.](#)
Secretary: Cheryl Irene Solomon
Chairman: [Advocate K. Sathyan](#)
Minister: [Dr. K. T. Jaleel](#)
Judge: [Justice Vinod Chandran](#)

Waiting to see what excuse the Koyilandi Municipality is going to use this time to deny my father the benefits of the law. They have their friend Justice Chandran in the High Court. They can do anything they like! Corrupt Kerala! Even the High Court is corrupt! What a shame!

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: October 21, 2017 2:56 PM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; kvthomas@asia.com; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in; office@tharoor.in; vinodchandrak2000@yahoo.co.in; hckerala@gmail.com; mail@ernakulambarassociation.com; ekmbar@gmail.com; ak.antony@sansad.nic.in

Cc: Gopalan Parambil; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in; supremecourt@nic.in; kelsakerala@gmail.com; navtej.sarna@gmail.com; secretarykldy@rediffmail.com

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

Since I have yet to receive any response after 3 weeks, I have published the dossier as is.

You can find it here...

<http://www.alearnonline.com/politics-power-corruption/>

Kerala High Court colludes with Government in Koyilandy Municipality case!

Lawyer: [Shyam Kumar K.T.](#)
Secretary: Cheryl Irene Solomon
Chairman: [Advocate K. Sathyan](#)
Minister: [Dr. K. T. Jaleel](#)
Judge: [Justice Vinod Chandran](#)

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: October 15, 2017 2:30 PM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; kvthomas@asia.com; joyce.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in; office@tharoor.in; vinodchandrak2000@yahoo.co.in; hckerala@gmail.com; mail@ernakulambarassociation.com; ekmbar@gmail.com

Cc: Gopalan Parambil; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in; supremecourt@nic.in; kelsakerala@gmail.com; navtej.sarna@gmail.com; secretarykldy@rediffmail.com

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

[Combined thread to politicians and High Courts]

[CC: Supreme Court of India, Indian Ambassador to the US, Under Secretary (Public) to the PM, Ministry of External affairs]

Two weeks have gone by... not a single response from the "leaders of Kerala" or from the "custodians of justice in Kerala".

I did get a response from the lawyer. I have updated the dossier to version 1.1 to include the lawyer's response as well as my rebuttal to it.

My ask is pretty simple...

- 1) Read my Dossier and tell me if there is any way you can justify the verdict by Justice Chandran of the Highest Court in Kerala.
- 2) If you agree with me that this was a classic corruption case, I am willing to forgive all involved if they can acknowledge the problem and promise they will never use their power to inflict injustice on someone else. Especially not our precious senior citizens or our children!
- 3) The money that the Koyilandy municipality stole from my parents should be given to an old age home in charity so other Senior citizens can benefit from this ordeal.

On the other hand, if you think my bringing up this matter hurts your ego and you would like to exercise revenge, then I am willing to fight to the bitter end. I have come to this planet to serve

my Creator and not you the so called "powerful"! Not even death will stop me from that service!

As I noted [here](http://www.alearnonline.com/about/) (<http://www.alearnonline.com/about/>) in 2004, unabated corruption in India is greatest impediment to progress! What distinguishes India from the Developed world, is not the lack of talent or will, but corrupt people at very high levels in government. Every nation has corrupt people, but when we put these corrupt people in very powerful positions, the entire society suffers! It makes a mockery of the claim that the Indian people are capable of self government!

Cheers!
Susheel

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: October 7, 2017 8:54 AM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in; calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; kvthomas@asia.com; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in; Jyothish@tharoor.in; office@tharoor.in

Cc: Gopalan Parambil; ambuj.sharma38@nic.in; cons1.washington@mea.gov.in; eam@mea.gov.in

Subject: Re: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

One week has gone by... not a single response from the "leaders of Kerala"....

From: Susheel Gopalan <SusheelGopalan@outlook.com>

Sent: September 30, 2017 11:38 PM

To: minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in; keralagovernor@gmail.com; keralarajbhavan@gmail.com; alphonskj@hotmail.com; pkarunakaranmp@gmail.com; mullappally.ramachandran@gmail.com; mi.shanavas@sansad.nic.in;

calicutmp@yahoo.co.in; eahmed@hotmail.com; pkbijump@gmail.com; basheer.et@sansad.nic.in; mb.rajesh@sansad.nic.in; cn.jayadevan@sansad.nic.in; innocent.mp@sansad.nic.in; kvthomas@asia.com; joice.george@sansad.nic.in; kc.venugopal@sansad.nic.in; josekmanimp@gmail.com; anto.antony@sansad.nic.in; kodikunnilsuresh@yahoo.com; nk.premachandran@sansad.nic.in; a.sampath@sansad.nic.in; shashi.tharoor@nic.in; praveen@tharoor.in; profhay@gmail.com; pk.sreemathi@sansad.nic.in

Cc: Gopalan Parambil; secretarykoyilandy

Subject: Request for a response to the attached dossier titled: Corruption & Pettiness - The greatest impediment to human progress

The Governor of Kerala, The Chief Minister of Kerala, Members of the Govt. of Kerala and the Kerala Political establishment:

Find attached a dossier on a **17 year old case** with the Koyilandy Municipality in Kerala; I intend to publish this dossier in the coming weeks.

Revelations in this dossier are highly critical of the political process in Kerala.

As mentioned in 1.21.2 of the dossier, I would like to give you, the political establishment, an opportunity to respond to these allegations so I can include them in the published version of this dossier. I will be happy to publish your responses verbatim.

Kind regards,
Susheel Gopalan

Appendix 1: 2002 Tax receipt

2-1

1

Form No. 28

1103 - 103 4 300 - 2 / 2012

കേരളത്തിലാണ്ടി മുതിരിപ്പാലിന്റെ

തസ്തിക്ക്

തസ്തിക്ക് നമ്പർ 51441

തീയതി 19-10-02

12.7.02 20.10.02

12.10.02

ക്രമ നമ്പർ	തസ്തിക്ക് നമ്പർ / തസ്തിക്ക് നമ്പർ	തസ്തിക്ക്	തസ്തിക്ക്	തസ്തിക്ക്	തസ്തിക്ക്
1	2	3	4	5	6
17	5792	വെള്ളാമ്പലം	2002	240	
193			2003	12	
				16	
				266	

തസ്തിക്ക് നമ്പർ

തസ്തിക്ക് നമ്പർ

തസ്തിക്ക് നമ്പർ

തസ്തിക്ക് നമ്പർ

തസ്തിക്ക് നമ്പർ

തസ്തിക്ക് നമ്പർ

തസ്തിക്ക് നമ്പർ

തസ്തിക്ക് നമ്പർ

Appendix 2: 2003 Tax receipt

കൊയിലാണ്ടി മുനിസിപ്പാലിറ്റി 8-2

ജയിൽ (2) ജയിൽ നമ്പർ 76362

തീയതി 6/9/03

പി. ശങ്കരൻ

ക്രമ നമ്പർ	നാമം	വകയിൽ	മൂല്യം	അനുബന്ധം
17	5797	റബ്ബറിങ്ങി	2003	240
		Lc		12
			252	

കൊയിലാണ്ടി മുനിസിപ്പാലിറ്റി അൻപത്തിരണ്ടാം വാർഡ്

മുദ്ര

[illegible]

Version 1.6

எய்குதரி, கைவியாடிக் கிழிந்தபின்,
தொய்யா ஸ்தி -

[illegible]

for them
(P. Gopalan)

കൊയിലാണ്ടി നഗരസഭ

നമ്പർ _____

നഗരസഭാ കാര്യാലയം
കൊയിലാണ്ടി

തീയതി 18-7-05

ശ്രീ/ശ്രീമതി P. Sapatkar

മാന്യരെ,

വിഷയം : ചട്ട - 41 പ്രകാരം ജില്ലാ പഞ്ചായത്ത്

സ്വീകൃത : XVII/193

സ്വീകൃതയിൽ രേഖപ്പെടുത്തിയിരിക്കുന്ന താങ്കളുടെ ഹരജി കൈപ്പറ്റിയിരിക്കുന്നു. ആയത് നടപടികൾക്കായി വകുപ്പിന് അയച്ചു കൊടുത്തിരിക്കുന്നു.

നിങ്ങളുടെ വിധവാസപൂർവ്വം സൗകര്യമായി

MUNICIPAL OFFICE
KOTTAYAM
Date ---
18-7-05

വിധവാസപൂർവ്വം
സൗകര്യമായി

Appendix 4a: Letter from my father to Secretary on 12th July 2005 (English translation)

House No. 17/193 in Koyilandy Municipality in Kothamangalam Komathkara is in my possession. I have been paying property tax at Rs. 252 for the said property every year from the beginning till 2004-05.

Now all of a sudden, I am to pay Rs. 15,000 and more towards tax, this is the information I have? I cannot imagine for such an increase of tax. I have not given the house on rent. It is my wife who is living there.

Therefore I humbly request you to keep the tax fixed at the current rate of Rs. 252 per year.

P. Gopalan
Sydney
12.07.05

To the Secretary, Koyilandy
Municipality - Koyilandi

Sir,

House no 17/193 A in Koyilandi Municipality in Kothamangalam
Komathkara is in my possession - I have been paying property tax
at Rs 252 for the said property every year from the beginning till 2004-05.
Now all of a sudden, I am to pay Rs 15000 and more towards
tax, this is the information I have? I can not imagine any reason
for such an increase in tax. I have not given this house on rent.
It is my wife who is living there. Therefore I humbly request you
to kindly keep the tax fixed at the current rate of Rs 252 per year.

Sydney.
12.7.05

P. Gopalan
2/154-156 Great Western Hwy
Kingswood n.s.w. 2747
Sydney, Australia

Appendix 5: Letter to Chairperson on 21st Oct 2005

1. The first part of the document is a letter from the President of the United States to the Congress, dated January 1, 1861. It is a copy of the original letter, and is signed by the President.

The Hon'ble Chairperson,
"Anand Finance Committee,
Koyalandi Municipality,
Koyalandi-

[illegible][illegible]

28-10-005

6. 11. 2019

കൊയിലാണ്ടി നഗരസഭ

നമ്പർ _____

നഗരസഭാ കാര്യാലയം
കൊയിലാണ്ടി

തീയതി 21-10-2005

ശ്രീ/ശ്രീമതി P= _____

മാന്യരെ,

വിഷയം : മനുഷ്യാവസ്ഥാനുബോധനം

സ്വപിക്ക : _____

സ്വപികയിൽ അദ്ധ്യക്ഷത വഹിക്കപ്പെട്ട കൗൺസിലർമാരുടെ ഹരജി കൈപ്പറ്റിയിരിക്കുന്നു. ആയത് _____ സ്വപിക്ക് അയച്ചു കൊടുത്തിരിക്കുന്നു.

Appendix 5a: Letter to Chairperson on 21st Oct 2005 (English translation)

Honored Sir,

Ref: Letter sent to Municipal Secretary dated 12.7.05

I am the owner of House No. 17/193 in Koyilandy Municipality, Kothamangalam Koyilandy Komathkara. I have been paying tax for the said house at the rate of Rs. 252 per year from the beginning till now – financial year 2004-05. When I left home, I locked up the house and left the key with my nephew – Parambil Balan, Rtd health Inspector, "Krishna", Kothamangalam Koyilandy – to pay all taxes due in specified period. Accordingly it is Sree Balan who paid all taxes on time for me.

Thus on 29.6.2005 when Balan went to pay tax Rs. 252 for the financial year 2005-06, he was told we were to pay over Rs. 15000 toward arrears of taxes. This is the only time we are informed of the these arrears. I had no information before. I didn't give the house on rent. It is my wife who is living there. Therefore I humbly request you please keep the property tax for the above house at the same rate of Rs. 252 as there is no reason for increasing the tax.

To
Honble chairperson,
Tax and finance Committee,
Koyilandi Municipality,
Koyilandi.

A Gopalank
2/154-156, Great Western Hwy
Kings Road NSW 2747
SYDNEY, AUSTRALIA

Honoured Sir,

Ref:- Letter sent to Municipal Secretary dated 12.7.05

I am the owner of House no. 17/193 in Koyilandi Municipality, Kothamangalam Koyilandi Komathkara. I have been paying tax for the said house at the rate of Rs 252 per year from the beginning till now in financial year 2004-05. When I left home, I locked up the house and left the key with my nephew – Parambil Balan, Rtd health Inspector, "Krishna", Kothamangalam Koyilandi – to pay all taxes due in specified period. Accordingly it is Sree Balan who paid all taxes on time for me.

Thus, on 29.6.2005 when Balan went to pay tax Rs 252 for the financial year 2005-2006, he was told that we are to pay over Rs 15000 towards arrears of taxes. This is the only time we are informed of this arrears. I had no information before. I did not give the house on rent. It is my wife who is staying there. Therefore I humbly request you to please keep the property tax for the above house at the same rate of Rs 252 as there is no reason for increasing the tax.

Sd/-
21.10.05

A Gopalank
Consd Secy.

Appendix 6: Letter from my mother to the Secretary on 3rd November 2005

Mrs. Arundhati Iyapan, Parambil House,
Kottamangalam, Kozhikode.

The Secretary, Municipal Corporation Office, Kozhikode.

Fig.

[illegible]

1. 2025-2026-ലെ ഓഗസ്റ്റ് മാസത്തിൽ നടന്ന
 ഓഗസ്റ്റ് മാസത്തിലെ പരീക്ഷകൾ പാസ് ചെയ്തവർക്ക് മാത്രമേ പരീക്ഷ
 പങ്കെടുക്കാൻ സാധിക്കൂ. പാസ് ചെയ്തവർക്ക് മാത്രമേ പരീക്ഷ
 പങ്കെടുക്കാൻ സാധിക്കൂ. പാസ് ചെയ്തവർക്ക് മാത്രമേ പരീക്ഷ
 പങ്കെടുക്കാൻ സാധിക്കൂ. പാസ് ചെയ്തവർക്ക് മാത്രമേ പരീക്ഷ

[illegible][illegible][illegible] $\dot{P}_{T=0}$

[illegible]

- copy to chief minister of Kerala.

Brundage's Capital
3.11.25.

Appendix 6a: Letter from my mother to the Secretary on 3rd November 2005 (English translation)

Mrs. Arundhathi Gopalan
Parambil House
Kothamangalam
Koyilandy

The Secretary,
Municipal Cooperation office
Koyilandy

Sir,

I am the wife of Parambil Gopalan Nair residing in the house of my husband since 2003 - House No. 17/193. I enquired about the corporation tax soon after I started living there. I received information that tax for 2003-04 is already paid and that the next payment is due in 2005.

But in 2005 they showed reluctance to collect tax from us. The reason was not clearly let known to us then. What was stated was that there is time till March to pay tax.

I had gone again on 18.10.05. At that time the Secretary had just completed a meeting and I was able meet and inform him of the complaint. Another officer staff member came up in the meantime with some problems and as I started to leave the secretary asked me to give a complaint in writing. All other staff had gone for field work and I couldn't see anyone else.

On 20.10.05 after 2pm I went again. Even though I met 2 or 3 staff members I could not get a clear reply. So I approached a clerk keeping files. At that time another young man came up and called out as follows... " without giving the house for the secretary on rent, it was given to joji, an agricultural officer from 1.4.2000 at Rs. 1750, but Joji vacated within 2 or 3 months and left".

I was not around the place in 2000. When enquired from neighbors they said Joji and wife only stayed for a few days. When I searched for the clerk in the particular seat for more information, the said clerk gave the following information:

"Agricultural officer Joji stayed from 1.4.2000 at Rs. 1750 rent and accordingly tax was imposed Rs. 1801. We have to pay the balance after deducting Rs. 252 already paid from 2000 to 2005."

1. Is it proper to impose tax from 2000 to 2005 on the basis of rent paid by Joji who stayed only for a few days and left?
2. Is it proper to impose rental property tax rates even after I started to live permanently from 2003?
3. Is it a punishment for not giving the house to the Secretary?
4. The municipality that knows exactly about the rent and how many days Joji lived in the house, that was completed in 2000 etc. why did it fail to correct the tax then?
5. Why did the municipal office not inform me about the rules even though I started living in the house from 2003 and I went to the municipal office many times for my own purpose.

6. It is my knowledge and belief that panchayat and municipality are schemes to help people.
Having only a few more days to live, am I to correct my belief at this age of mine.

Copy to the Chief Minister of Kerala

Signed and dated by Mrs. Arundhati Gopalan on 3.11.05



ശ്രീ. ഗോപാൽ

സി. റോഡ് വെർഗ്ഗി

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

ശ്രീ. ഗോപാൽ

സി. റോഡ് വെർഗ്ഗി

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

ശ്രീ. ഗോപാൽ

എ. ടി. മാധവൻ, തിരുവനന്തപുരം
 എ. ടി. മാധവൻ, തിരുവനന്തപുരം
 എ. ടി. മാധവൻ, തിരുവനന്തപുരം
 എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം
 എ. ടി. മാധവൻ, തിരുവനന്തപുരം
 എ. ടി. മാധവൻ, തിരുവനന്തപുരം
 എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

എ. ടി. മാധവൻ, തിരുവനന്തപുരം

A. Gopalan
9/6 P. Madhavam
"Bharagamu"
Pulimela Kalpalakurthi

To the Secretary
Kogilandi Municipality
P.O. Kogilandi.

Sir, Sub:- Regarding: ~~the~~ obtaining the municipal receipts
for property tax paid for the year ^{upto} 2007-2008 for
House no. 17/193 which is in my possession and
presently occupied by wife

Property tax for the house no 17/193 situated in Kogilandi
Municipality ~~for~~ the financial year 2004-2005 was paid
directly at the Municipal Council and receipt obtained. Tax for
financial year 2005-2006 to 2007-2008 was sent by money
order by my brother for me. When received by the Municipality.
But despite accepting the tax for three years in the Municipal
office, receipts were not issued. We approached the office several
several times, but receipts were not given.

Now I approached Bank for a loan for the purpose of
education of my children and the Bank has agreed to provide
the loan on the security of the above said property of mine.
For this purpose, the Bank authorities have asked for the tax -
receipts for the property upto 2008 March. Therefore I most
humbly request you to kindly issue me the tax receipts
for the above said house as soon as possible.

Kindly note that Kogilandi Municipality and particularly
the Secretary will be responsible for the consequences of not
giving the receipts in time

Kogilandi
11.6.2007.

Yours faithfully
A. Gopalan

Appendix 8: First response from Municipality 20th June 2007

ആർ.1-18/3-07

നഗരസഭാ കാര്യാലയം,
കൊല്ലിയാങ്ങി, 20.06.07.

അറിയിപ്പ്

വിഷയം :- വസ്തുവികുതി അടയ്ക്കൽ -
സംബന്ധിച്ച്.

കൊല്ലിയാങ്ങി ഗ്രാമപഞ്ചായത്ത് പ്രതി ഗ്രാമപഞ്ചായത്ത്, ട്രാൻസാമിസ്സ്, പറമ്പത്ത് എന്ന സ്ഥലത്ത് 12/99 നമ്പർ കെട്ടിടത്തിന്റെ വസ്തുവികുതി 2000-01 ഒന്നാം അർദ്ധവർഷം മുതൽ 1801/- രൂപയായി പുതുപ്പിട്ടിരിക്കുന്നതാണ്. എന്നാൽ അതിൽ താഴെ പറയുന്നവർക്ക് വാങ്ങേണ്ട പണം നികുതി ആയിരുന്ന 252/- രൂപ മാത്രമായി അടച്ച് വരുന്നുണ്ട്. അതിനാൽ ബാക്കിസ് തുക ആയ 19,302/- രൂപയും പിരിക്കേണ്ട 1,630/- രൂപയും ഉൾപ്പെടെ 20,932/- രൂപ അടയ്ക്കണമെന്ന് നികുതി തുക കുറച്ച് അയക്കുന്ന മണിയോർഡർ അവിടെയ്ക്ക് നൽകിയിട്ടുണ്ടെന്നും, ഈ ബോട്ടിംഗ് കെട്ടിപ്പിടി പതിനഞ്ച് ദിവസങ്ങൾക്ക് അതിനുള്ള പദ്ധതിയനുസരിച്ച് മറ്റ് നിർമ്മാണപ്രവർത്തനങ്ങൾ നിലനിർത്തുന്നതിനായി എന്തും പ്രതി ഗ്രാമപഞ്ചായത്ത് ഇതിനാൽ അറിയിക്കുന്നു. പുതുപ്പിട്ട തുകയും അടയ്ക്കുന്ന മുറയ്ക്ക് രശീതി നൽകുന്നതാണ്.



നവീകരണത്തിന്:

പ്രതി: ഗ്രാമപഞ്ചായത്ത്,
ട്രാൻസാമിസ്സ്,
പറമ്പത്ത്.

[Signature]
സെക്രട്ടറി,
കൊല്ലിയാങ്ങി നഗരസഭ

Mr. Anandhan Gopalan

[Signature]
.. 29.6.07.

നോട്ടീസ്

വിഷയം: കൊയിലാണ്ടി നഗരസഭ - വസ്തു നികുതി/തൊഴിൽ നികുതി കുടിശ്ശിക അടയ്ക്കുന്നത് - സംബന്ധിച്ച്.

കൊയിലാണ്ടി മുനിസിപ്പാലിറ്റിയിലേക്ക് താങ്കൾ കുടിശ്ശിക വരുത്തിയ വസ്തു നികുതി/തൊഴിൽ നികുതി പിഴപലിശയോടുകൂടി താഴെ കാണിച്ച തുകയും നോട്ടീസ് ചാർജ്ജ് അടക്കം ഈ നോട്ടീസ് ലഭിച്ച് 3 ദിവസത്തിനകം അടയ്ക്കാത്ത പക്ഷം ഇനിയൊരറിയിപ്പ് കൂടാതെ താങ്കളുടെ പേരിൽ മറ്റു നടപടികൾ സ്വീകരിക്കുന്നതായിരിക്കുമെന്ന് ഇതിനാൽ അറിയിക്കുന്നു.


സെക്രട്ടറി,
കൊയിലാണ്ടി നഗരസഭ



ശ്രീ/ശ്രീമതി ഗോപാലൻ
ടി. കോവിന്ദൻ
പാലാശ്ശി
രോ2നമ്പറ, കൊച്ചിപാലം

വാർഡ് നമ്പറും കെട്ടിട നമ്പറും	കുടിശ്ശിക വരുത്തിയ വർഷം	നികുതി തുക	നോട്ടീസ് ചാർജ്ജ് + പിഴ പലിശ	ആകെ തുക
17/193	2000/01	1549	2198+5	3752
" "	2001/02	1549	1844+5	3398
" "	2002/03	1549	1490+5	3044
" "	2003/04	1549	1136+5	2690
" "	2004/05	1549	782+5	2336
" "	2005/06	1549	442+5	1996
" "	2006/07	1801	274+5	2080
		<u>1801</u>	<u>—</u>	<u>1801</u>
		8201	8201	21097

R.1- 4873/07

Municipal Secretariat
Kagilandi.
20.06.07

Notice

Sub: sub:- Reg. payment of property-tax

The property tax of your house no 17/193 under the ownership of name Paranthi Gopalan s/o Govindan was fixed at Rs 180/- from the first half of year 2000-01. But you are paying only ^{old rate of} Rs 252/- till the current year. Therefore you are to pay the balance of Rs 12,392 and penal interest of 7630/- total Rs 20,022/- Shree Gopalan is hereby informed that smaller amounts of tax sent by money order will not be accepted hereafter and if the above amount is not paid within fifteen days of receipt of this notice other legal action will be taken. Receipt will be given on payment of full amount.

(sd)
Secretary
Kagilandi Municipality



റഫ. നമ്പർ: ആർ.1-969/08

നഗരസഭാ കാര്യാലയം,
കൊയിലാണ്ടി,
തീയതി: 25.02.08

അറിയിപ്പ്

വിഷയം: കൊയിലാണ്ടി നഗരസഭ - 17/193 നമ്പർ കെട്ടിടത്തിന്റെ നികുതി അടയ്ക്കുന്നത് - സംബന്ധിച്ച്.

സൂചന: താങ്കളുടെ 3.12.07-ലെ നികുതി ധനകാര്യ കമ്മിറ്റിയ്ക്കുള്ള അപേക്ഷ.

കൊയിലാണ്ടി നഗരസഭയിലെ 17/193 നമ്പർ കെട്ടിടത്തിന്റെ വസ്തു നികുതി 2000-01 ഒന്നാം അർദ്ധ വർഷ മുതൽ ടി കെട്ടിടം വാടകയ്ക്ക് നൽകിയതിന്റെ അടിസ്ഥാനത്തിൽ വാടകയ്ക്ക് അനുസൃതമായി ഒരു വർഷത്തേക്ക് 1801/ രൂപ ആയി വർദ്ധിപ്പിച്ച് നോട്ടീസ് കെട്ടിട ഉടമയ്ക്ക് വേണ്ടി ജ്യൂഷ്വറുടെ ഭാര്യ 08.12.2000-ൽ നോട്ടീസ് കൈപ്പറ്റിയിട്ടുള്ളതാണ്. എന്നാൽ കെട്ടിടം ഉടമ പ്രസ്തുത നോട്ടീസ് അംഗീകരിക്കാതെ നേരത്തെ ഉണ്ടായിരുന്ന 252/ രൂപ വീതം മണിയോർഡർ ആയി ഓഫീസിലേയ്ക്ക് അയച്ചു കൊണ്ടിരിക്കുന്നു. മുഴുവൻ തുക അടച്ചുവരാത്തതിനാൽ അടച്ച തുകയ്ക്ക് രസീത് നൽകാൻ സാധിച്ചിട്ടില്ല. നികുതി വർദ്ധനവിനെതിരായി നിശ്ചിത സമയപരിധിയ്ക്കുള്ളിൽ കെട്ടിട ഉടമ പരാതി ബോധിപ്പിച്ചതായി കാണുന്നില്ല. എന്നാൽ 21.10.05-ലേയും 12.07.05-ലേയും ടിയാന്റെ അപേക്ഷ നിയമാനുസൃതമല്ലാത്തതിനാൽ സ്വീകരിക്കാൻ സാധിച്ചിട്ടില്ല. നികുതി കുടിശ്ശിക അടയ്ക്കുന്നതിന് 25.06.07-ലും 11/07 ലും 04.01.08 ലും നോട്ടീസ് നൽകിയിട്ടുള്ളതാണ്. എറ്റവും ഒടുവിലായി നൽകിയ നോട്ടീസിൽ പിഴപലിശ ഒഴിവാക്കി ഒറ്റതവണയായി നികുതി അടയ്ക്കുന്നതിന് സർക്കാർ ഉത്തരവായതും ടിയാനെ അറിയിച്ചിട്ടുണ്ട്. എന്നാൽ ഇതുവരെ ആയിട്ടും മേൽ തുക അടച്ചിട്ടില്ല. സൂചന പ്രകാരമുള്ള പരാതി നിയമാനുസൃതം പരിഗണിക്കുവാൻ നിർവ്വാഹമില്ലാത്തതിനാൽ ഈ അറിയിപ്പ് ലഭിച്ച് 7 ദിവസത്തിനുള്ളിൽ നികുതി കുടിശ്ശിക അടച്ചു തീർക്കണമെന്ന് ശ്രീ പറമ്പിൽ ഗോപാലൻ ഇതിനാൽ അറിയിക്കുന്നു.

സെക്രട്ടറി,
കൊയിലാണ്ടി നഗരസഭ

സ്വീകർത്താവ്

പറമ്പിൽ ഗോപാലൻ,
o/o മാധവൻ,
"ശ്രീരാഗം", പുളിയാർമല,
കൽപ്പറ്റ നോർത്ത്, പി.ഒ.

Original posted to R. Rajarathnam on 10-3-08

Appendix 9a: Second response from Municipality 25th Feb 2008 (English translation)

Ref No. R-1-969/08.

Municipality Secretariat
Kongilawadi.
date - 25-2-08

notice

Sub - Kongilawadi Municipality - ~~12/10/07~~ Reg payment
of tax for building no 17/193

Ref:- your letter dated 3.12.07 to the Finance
Committee of the Municipality -

Notice increasing the house tax on building no. 17/193
from the 1st half of financial year 2000-01 on the basis of
giving the building on rent was received by brother's wife
of owner of the building on. 8.12.2000. But the owner
of the building, without recognizing the notice continued to
send the earlier rate of Rs 252= tax to the office by money
order. Receipt could not be issued as full amount of tax was
remitted. It is not seen that the owner of the building submitted
application against the increase of rent within the specified
time. As the letters of 21.10.05 and 12.07.05 of the applicant
was not according to law they could not be accepted.
Notice pay arrears of tax was issued on 25.6.07, 11/07, 4/11/08
The applicant was also informed through the last letter about the
Govt order to pay the full arrears without ^{penal} interest in
one lump. But he did not pay the amount till now.
As the complaint referred above can not be considered
according to law the Free Periodical Copeland is here by
coiled to pay the arrears of tax with in seven days of receipt
of this letter.

To parish Copeland
of Madharani
free kagan
pulchurama
Kahpalla north. P.O

Secretary
Kongilawadi Municipality

R1-4873/07

Municipal Secretariat
Kongilandi
20.2.09.

Notice

Sub:- Kongilandi Municipality - Revenue division Reg.
requesting reducing property tax for Hse no. 17/193

Ref:- V Sri P.R. Balakrishnan Advocate - notice dated
12.12.08, 22.12.08, 28.1.09.

2) Letter dated R1-17016, dated 15.12.08
R1-4873/07 dated 17.1.09. of this office in reply.

The property tax of your client was Rs 252 up to the second half of
year 1999-2000. But tax was increased to Rs 1801 from the
1st half of 2000-2001; as it was seen that the house was on
rent. According to Kerala Municipality act 509 (11), the amount
demanded is to be fully paid to file appeal or revision
petition. Thus, your client had to pay Rs 1549.
Moreover, it is due to the approach that not even a Rupee that
is due to the Municipality should not be wasted, that the Municipality
accepted the amount, even though it was less than the stipulated
amount. On the contrary it does not seem to state that the
previous secretary came there and asked for the house on rent
and because the house was not given on rent, the rent was
increased. It may be good if any proof on this matter, if
available, with your client is produced. The correspondence
was done on the address given by your client in the application
to the High Court and the appeal filed on 18.3.2000; ~~but~~
no Foreign number or phone number was given to the ~~office~~ Municipal
as stated by your client.

There is no justification for the allegation by your client that an advocate
was engaged; Advocate contacted the Vice chairman and he attended on the
date fixed by the Vice chairman; because the client has not even got
the document that state the date of hearing, besides there is no proof
that such an advocate attended the Standing Committee. Moreover it is
unbelievable that it state that your client engaged a lawyer before
knowing the date on which he is asked to come before the standing
committee. Moreover, it is not possible to refund Rs 1549 that is stated to
have been paid to this office and the amount has been assigned to correct
errors to be paid. Balance amount is to be made to be submitted to this
office immediately or otherwise we will take legal action within
7 days.

Secretary
Kongilandi Municipality

Appendix 11: Writ Petition 22824/2009

BEFORE THE HONOURABLE HIGH COURT OF KERALA AT ERNAKULAM

W.P. (C) No: 22824 of 2009 (W)

Petitioner:

Parambil Gopalan,
residing at Great Western Hwy, Kings Wood, NSW, Sydney
having permanent residence at Parambil House,
Kothamangalam, Koyilani, Kozhikode District.

Vs.

Respondents:-

1. Kailandy Municipality represented by its Secretary,
Kailandy, Kozhikode District.
2. The Municipal Standing Committee for Taxation,
Kailandy Municipality, Kailandy represented by its Chairman.

**WRIT PETITION FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA**

The address for service of notice etc. on the petitioner is that of their counsel K.T. Shyam Kumar & Harish R. Menon, Advocates, 42/1934, Opp. Link Manor Flats, Old Railway Station Cross Road, Ernakulam, Kochi-682018 and that of the respondents are as shown above.

STATEMENT OF FACTS

30/1/90

1. The Petitioner is the owner of residential building no: 17/193 of Kailandy Municipality, the 1st Respondent herein. The Petitioner is usually residing in Sydney in Australia for the past over 12 years. The residential building mentioned above is being used when the Petitioner comes to Kailandy or while his wife is at Kailandy. The property tax fixed by the local authority in respect of the house building was Rs. 252/-. The Petitioner has been paying the same without default. In the year 2000, the Petitioner was served with a notice stating that the property tax has been revised and enhanced from Rs. 252/- to Rs. 1,801/-. Since the revision was exorbitant and above the limit of enhancement that could be made by a local authority, the Petitioner made a representation before the 1st Respondent stating that the revision was illegal. In response, the Municipality directed the Petitioner to first remit the enhanced tax. Accordingly the Petitioner remitted Rs. 1,549/- being the balance for the year 2000. Respondents admitted the payment later in their notice dated 20-2-2000. When the Petitioner subsequently enquired about his request for cancellation of the revision, the Petitioner was informed by the office of the 1st Respondent that he need pay property tax at the rate of Rs. 252/- only. Accordingly the Petitioner paid the property tax at the rate of Rs. 252/- on 5-7-2001 for the year 2001-2002.

and continued to remit the tax at the same rate till the year 2004-2005. Receipts were also issued by the Municipality accepting the amounts. True copy of receipts issued by the 1st Respondent Municipality evidencing payment of property tax for the year 2002-2003, 2003-2004 and 2004-2005 at the rate of Rs. 252/- per year are produced herewith and marked as Exhibit P1.

2. It is respectfully submitted that thereafter on 29-6-2005 when the Petitioner's nephew went for remitting the property tax in the office of the 1st Respondent, he was informed verbally that current property tax could not be accepted as there were arrears of property tax over Rs. 15,000/-. The demand of arrears of property tax from the year 2000 was unsustainable as the Municipality had accepted the property tax and issued receipts for all the previous years at the rate of Rs. 252/- after resolving the tax issue in 2001. Hence the Petitioner in the proper process of made a representation before the 1st Respondent praying to issue the details of the alleged arrears. However, the 1st Respondent did not take any action on the same. Since the Municipality refused to accept the property tax, the Petitioner sent the amounts by money order at the rate of Rs. 252/- from the year 2005-2006 to 2008-2009. True copy of postal money order acknowledgments received by the Petitioner on remittance of Rs. 252/- to the 1st Respondent for the years 2005-2006 to 2007-2008 are produced herewith and marked as Exhibit P2. Though the Municipality accepted the property tax, no receipts were issued by the Municipality.

3. It is respectfully submitted that the Petitioner thereafter approached the 1st Respondent requesting to issue receipts of property tax issued by him as he needed the same for the purpose of mortgaging his property for availing education loan for his son. But the Municipality declined to issue receipts and instead issued a notice dated 20-6-2007 along with statement of arrears to the tune of Rs. 21,097/- to the Petitioner. True copy of notice and statement dated 20-6-2007 issued by the 1st Respondent is produced herewith and marked as Exhibit P3. Exhibit P3 cannot be treated as a fresh notice under the Act as it is simply reminder of the notice of December 2000, which is already appealed against and admitted. The statement of arrears covers a period of 2001-2005 when clear receipts without arrears were already issued and therefore the notice of 20-6-2007 tantamount of reopening of a decision of the Municipality in 2001 to collect pre-notice tax of Rs. 252/-. There is no fresh cause for the notice. Further, the statement includes items admittedly paid by the Petitioner and hence the statement is incorrect. The alleged arrears were directed to be paid within a period of three days. Petitioner therefore submitted an appeal before the

Standing Committee for Taxation, the 2nd Respondent herein requesting to interfere in the matter and furnish a detailed statement as to how the property tax happened to be unilaterally increased. To the said appeal, the Petitioner was served with a reply dated 25-2-2008 issued by the Secretary stating that the notice of revision of property tax was issued to the brother's wife of the Petitioner on 8-12-2000 and therefore it is not correct to state that the revision was made without intimating the Revision Petitioner. True copy of the reply dated 25-2-2008 issued by the 1st Respondent is produced herewith and marked as Exhibit P4. Exhibit P4 conceals the issuance of the notice of 2001, such as payment of full notice tax, subsequent collection of tax at pre-notice rate of Rs. 252/- on 5-7-2001 and so the same rate of payment to the Municipality till 2004-2005. The reason for arrears stated in Exhibit P4 are therefore false and arrears based on such false premise as admitted by the Respondent cannot be sustained. It was further stated that since no appeal within statutory period was submitted, the appeal submitted by the Petitioner could not be entertained. It was also stated that the appeal filed by the Petitioner was not in proper format. The reply directed the Petitioner to remit the alleged arrears.

4. It is respectfully submitted that on receipt of the said letter, the Petitioner submitted a detailed appeal before the 2nd Respondent stating that the reasons stated for rejecting his request for cancelling the revision of property tax is per se illegal and arbitrary. The Petitioner contented in the appeal that since the Municipality has accepted the property tax at the rate of Rs. 252/- till the year 2005 and having issued receipts accepting the tax, it had no authority to demand retrospective increase in tax. The Revision Petitioner prayed for an opportunity of hearing before making the demand also.

5. It is respectfully submitted that though the Petitioner had submitted the appeal as early as on 18-3-2008, the Municipality did not take any action on the same. Hence the Petitioner approached this Honourable Court by filing W.P.(C) No: 21389/2008. By judgment dated 16-7-2008, this Honourable Court disposed of W.P.(C) No: 21398/2008 directing the 2nd Respondent to take up, consider and pass orders on the appeal filed by the Petitioner as expeditiously as possible at any rate within 4 weeks from the date of production of a copy of the judgment. True copy of judgment dated 16-7-2008 in W.P.(C) No: 21398/2008 is produced herewith and marked as Exhibit P5. Since the Petitioner was residing abroad, the copy of the judgment was forwarded to the 2nd Respondent by his counsel who is in Kalpetta. Though the copy of the judgment of the Honourable High Court was served on the 2nd Respondent there was no response for quite

some time. Hence the counsel of the Revision Petitioner sent a notice dated 13-12-2008 to the Respondents herein to take up the appeal for hearing and pass orders as directed by the Honourable High Court in its judgment. True copy of notice dated 13-12-2008 sent by the counsel of the Petitioner is produced herewith and marked as Exhibit P6. To the said notice, the counsel of the Petitioner was served with a reply dated 15-12-2008 intimating that the Standing Committee had given notice to the Petitioner in the address given in the writ petition and also in the address given to the Municipality earlier stating that the appeal is proposed to be heard on 24-7-2008 and that the notices had returned stating that the Petitioner is abroad. True copy of letter dated 15-12-2008 issued by the 1st Respondent is produced herewith and marked as Exhibit P7.

6. It is respectfully submitted that it is a fact that mailing address of the Petitioner in Sydney is available in the office of the Municipality through letter written from Sydney. Letters of 12-7-2005 and 21-10-2005 written from Sydney were not only received by the Municipality but also referred to in their letter dated 25-2-2008. Knowing fully well that postal department does not deliver registered letters to any agent in the absence of authorisation, Municipality deliberately sent notice of the hearing of 24-9-2008 to a "care of address". Consequent return of notice might have enabled the Municipality to take unilateral decisions without the presence of the Petitioner.

7. It is respectfully submitted that the 1st Respondent thereafter issued a notice dated 17-1-2009 stating that the Municipality has complied with all the requirements while implementing the property tax revision. It was further stated that the Municipality had accepted the amounts paid by the Petitioner for the reason that the amounts due to it though not in full could be accepted and such a stand was taken as it was found that even one rupee due to the Municipality need not be wasted. In the said notice, it was stated that the Standing Committee has already taken its decision as directed by the Honourable High Court confirming the stand of the Municipality and therefore nothing remains to be done in the matter. True copy of letter dated 17-1-2009 is produced herewith and marked as Exhibit P8.

8. It is respectfully submitted that the said notice dated 17-1-2009 was sent by the Respondents to the counsel of the Petitioner. The Petitioner was in Sydney, Australia during the said time. On receiving the said information, the Petitioner has come to India on 20-6-2009. The order dated 17-1-2009 is issued without complying with the provisions of Kerala Municipality Act and the Rules

made thereon. The Revision Petitioner was not afforded an opportunity to put forward his case also. The order dated 17-1-2009 is in violation of the principles of natural justice. The order is cryptic, illegal and the same is without applying mind. There is no proper notice issued before the final order is passed. Hence the said notices are liable to be quashed by this Honourable Court.

9. The Petitioner was served with the order dated 17-1-2009 issued by the 1st respondent Municipality, directing the Petitioner to pay the property tax at revised rate as fixed by the Municipality only on his arrival in India. The Petitioner has got information that the 1st Respondent is going to take hasty steps to recover the alleged amounts from the Petitioner by way of revenue recovery steps. The order is cryptic and non-speaking. Hence the same is liable to be set aside on the said count itself. The Petitioner will be put to irreparable loss and prejudice if revenue recovery steps are taken against him. Hence, it is highly necessary that this Hon'ble Court may be pleased to stay all further proceedings for recovery of alleged Property Tax due from the Petitioner in respect of residential building no: 17/193 of Kailand Municipality. Since Exhibit P8 order was issued as early as on 17-1-2009 when the Petitioner was abroad, the Petitioner cannot avail the right of revision before the Tribunal for Local Self Government Institutions as there is no power for the Tribunal to condone the delay of more than 30 days. However, being an order issued violating the principles of natural justice, the Petitioner is entitled to approach this Honourable Court under Article 226 of the Constitution of India. Having no other efficacious alternate remedy, the Petitioner is constrained to approach this Honourable Court under Article 226 of the Constitution of India on the following among other:

GROUNDS

1. Exhibit P9 notice is per se illegal, arbitrary and violative of the principles of natural justice.

2. The Petitioner was not afforded an opportunity of hearing to put forward his case before the 2nd Respondent. As evidenced by Exhibit P1, the 1st Respondent had accepted property tax up to the year 2004-2005 and had also issued receipts for the same at the rate of Rs. 252/- per year. For the years 2005-2006 to 2008-2009, the Petitioner had sent property tax by way of money order at the rate of Rs. 252/- and the Municipality has accepted the same also. The Municipality would not have accepted the said amount if the actual tax due was at an enhanced rate. There is no provision in the Act or in the Rules enabling the Municipality to accept part payment of tax. Hence the 1st Respondent is

estopped from claiming that the property tax was revised from an anterior date and that the Petitioner is liable to pay the same as arrears.

3. It is trite law that an appellant before the Standing Committee is entitled to be heard while the appeal is disposed of. The stand of the 2nd Respondent that notices were issued and they were returned as "addressee abroad" cannot be accepted. In fact the Petitioner had addressed several letters to the 1st Respondent from his house address in Sydney, Australia. It was incumbent on the 1st Respondent to issue a notice to his known address when the notices sent to the other address had returned. Disposing of the appeal without hearing the Petitioner is therefore illegal and deserves to be reprimanded by this Honourable Court.

For these and other grounds to be urged at the time of hearing it is most humbly prayed that this Honourable Court may be pleased to issue the following:

RELIEFS

(i) call for the records leading to the issuance of Exhibit P9 order issued by the 1st Respondent and quash the same by issuing a writ of certiorari or any other appropriate writ, order or direction.

(ii) declare that in view of Exhibit P1 and P2 wherein the 1st Respondent had accepted the property tax due from the Petitioner at the rate of Rs. 252/- per year, the 1st Respondent is estopped from claiming that the property tax was revised from an anterior date and that the Petitioner is liable to pay the same as arrears.

(iii) issue a writ of mandamus or any other appropriate writ, order or direction directing the 2nd Respondent to accept the property tax in respect of door no: 17/193 at the rate of Rs. 252/- per year until fresh quinquennial revision is effected after due notice to the Petitioner.

(iv) issue a writ of mandamus or any other writ, order or direction interdicting the Respondents herein from initiating any recovery proceedings as against the Petitioner for alleged non payment of property tax until fresh quinquennial revision is effected after due notice to the Petitioner.

and

(v) grant such other reliefs as this Hon'ble Court may deem fit on the facts and circumstances of the case.

INTERIM RELIEFS PRAYED FOR

For the reasons stated in the foregoing paragraphs it is most humbly prayed that this Honourable Court may be pleased stay all further proceedings for recovery of arrears of property tax alleged to be due from the Petitioner pending disposal of the Writ Petition.

Dated this the day of August 2009.

PETITIONER

COUNSEL FOR THE PETITIONER

Appendix 12: Stay Order on 11th August 2009

IN THE HIGH COURT OF JUDICATURE AT MADRAS
(Present :)

THE HON'BLE MR. JUSTICE THEOTATHUS P. RAJANARISHNAN.

Tuesday the 11th day of August 2009-26TH BHADRA 1931

WP (C).No. 22824/2009 (W)

PETITIONER/

PARAMBIL GOPALAN, AGED 80 YEARS,
S/O. LATE PARAMBIL GOVINDAN, RESIDING AT GREAT
WESTERN HWY, KINGS WOOD, NSW, SYDNEY
HAVING PERMANENT RESIDENCE AT PARAMBIL HOUSE,
KOTHAMANGALAM, KOVILMEL, KACHIRODE DISTRICT.

RESPONDENT/

1. KOLLANDY MUNICIPALITY REPRESENTED
BY ITS SECRETARY, KOLLANDY,
KACHIRODE DISTRICT.
2. THE MUNICIPAL STANDING COMMITTEE
FOR TAXATION, KOLLANDY MUNICIPALITY,
KOLLANDY, REPRESENTED BY ITS CHAIRMAN.

Writ Petition praying inter alia that in the circumstances stated in the affidavit filed along with the writ, the High Court be pleased to stay all further proceedings for recovery of arrears of property tax alleged to be due from the petitioner pending disposal of the writ Petition.

This petition coming on for admission upon perusing the petition and the affidavit filed in support of the writ and upon hearing the arguments of SRI K. L. SHANKARAN Advocate for the petitioner, the court passed the following:

ORDER

Notice.

There will be interim stay as prayed for for one month.

11.11.09

IN WITNESS WHEREOF I have signed this Order.



Appendix 13: High Court Ruling on 26th Sept 2016

IN THE HIGH COURT OF KERALA AT ERNACULAM
PRESENT:
THE HONOURABLE MR. JUSTICE R. VINOD CHANDRAN
WEDNESDAY, THE 24TH DAY OF SEPTEMBER 2016/4TH AJWIDA, 1338
WP(C). No. 2005 of 2005 (M)

PETITIONER(S):

PARAMBIL GOPALAN, AGED 85 YEARS,
S/O. LATE PARAMBIL GOVINDAN, RESIDING AT GREAT
WESTERN HWY, KINGS WOOD, SEM, SITTING,
HAVING PERMANENT RESIDENCE AT PARAMBIL HOUSE,
KOTHAMANGALAM, KOVILANDY, KOTTAYAM DISTRICT.

BY ADV. SRI K.T. SHYAMKUMAR

RESPONDENT(S):

1. KOLLAMU MUNICIPALITY, REPRESENTED
BY ITS SECRETARY, KOLLAMU,
KOTTAYAM DISTRICT.
2. THE MUNICIPAL STANDING COMMITTEE
FOR TAXATION, KOLLAMU MUNICIPALITY,
KOLLAMU, REPRESENTED BY ITS CHAIRMAN.

BY ADV. SRI M. KASIMUN, SC

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 26-09-2016, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

adv/



K. VINOD CHANDRAN, J

W.P(C) No. 22824 of 2009 W

Dated this the 26th day of September, 2016

J U D G M E N T

The petitioner challenges the assessment of tax on a building, assessing it as a building used for commercial purpose, i.e, rooms let out to others on rent. The petitioner was before this Court earlier raising an allegation of a demand having been raised, when the appeal filed by the petitioner was kept pending before the Standing Committee for Taxation of the Municipality.

2. The learned Counsel appearing for the respondent submits that Est.P8 indicates that, as had been directed in Est.P5 judgment, a notice was issued to the petitioner in the appeal and the hearing was conducted but however, the petitioner did not turn up for such hearing. It is

in such circumstance, Ext.P8 notice was issued which was challenged before this Court.

3. The learned Counsel appearing for the respondent also submits that in fact in the year 2000 an inspection was conducted of the petitioner's premises and the petitioner was issued with a revised assessment. Having detected the renting out rooms of rooms in the building, This was due to the suppression of the commercial use to which the petitioner's building was put. The petitioner had remitted the tax assessed for that year and thereafter continued remittance at the rate of Rs.252/-.

4. Again, an assessment was made, on the basis of the commercial use to which the premise was put to; which was challenged in appeal. Since the Municipality did not take any action on the appeal, the petitioner approached this Court

by W.P(C) No.21389/2008 which was disposed of by Ext.P5 dated 16.07.2008. The Municipality had complied with the directions in Ext.P5 and had issued notice and rejected the appeal which could have been challenged before the Tribunal, which was not done.

In such circumstance, nothing survives in the writ petition and the writ petition would stand dismissed. No costs.

Sd/-
(K. VINOD CHANDRAN, JUDGE)

jma

//true copy//

P.A to Judge

Appendix 14: Fourth response form Municipality on 18th November 2006



KOYILANDY MUNICIPALITY

☎ Office: 0496 - 2620244, 2620881, Fax: 2620881

R1-4873/08.

Date: 18.11.2016.

NOTICE

Sub:- Koyilandy Municipality – Revenue Section – Building Tax – reg.

Ref:- WP(C) No. 22824 of 2009 W.

*** **

This is to inform you that with reference to the above you are required Rs. 26,333/- towards property tax of building No. 17/193 during the period 2000-01 to 2016 – 17 at the earliest, without fail.

Secretary,
Koyilandy Municipality.

To

Parambil Gopalan,
S/o. (Late) Parambil Govindan,
2/154-156 Great Western HWY,
Kings Wood, NSW 2747
Sydney, Australia.

Appendix 15: Full payment of arrears made on 2nd Dec 2016

 **RECEIPT** 0012087 E0005

കൊയിലാണ്ടി നഗരസഭ

Demand No. :
 Receipt Book :
 Name : Gopalan
 Address : 17/ 193
 Parambil

Receipt No. :
 Date : CHEQUE
 01/11601500042
 02-Dec-2016

Sl.No.	Demand/ Assessment No.	Item	Period	Arrear (Rs.)	Current (Rs.)
(Property Tax)					
1		Receivables for Property Taxes (Arrears)	2015-16/F	23600.00	
2		Library Cess Payable	2016-17/F		1184.00
3		Receivables for Property Taxes (Current)	2016-17/F		1475.00
4		Library Cess Payable	2016-17/F		74.00
				TOTAL (Rs.)	26333.00

Cheques are subject to realisation

Amount in words : TOTAL (Rs.)

Appendix 16: Official request to waive property tax for vacant house on December 12 2016

From: Susheel Gopalan
Sent: Monday, December 12, 2016 9:46 PM
To: secretarykoyilandy
Subject: Re: Building Number 17/193 - FORMAL NOTICE THAT THE PROPERTY IS NOT A RENTAL PROPERTY
Importance: High

Madam Secretary,

Further to my email below, It has come to my attention that your office has been informed that the house is unoccupied on six separate occasions prior to my email below.

The following are the dates on which your office has been informed along with official receipt numbers indicating you received this notice.

- 25 June 2011 – Reciept number 13875/11
- 5 Sept 2011 – Receipt number 17040/11
- 17 Feb 2012 – Receipt number 2052/12
- 1 Oct 2012 – Receipt number 11365/12
- 26 Nov 2012 – Receipt number 13333/12
- 18 Jan 2013 – Registered post.

So it is obvious to me now that your actions to continue to classify this house as a rental property is for reasons other than a lack of notice.

I will pursue this matter not for the monetary cause, but for the principle of self-government that it betrays. I am reminded of the Federalist papers where James Madison declared that "If angels were to govern men, neither external nor internal controls on government would be necessary. In framing a government which is to be administered by men over men, the great difficulty lies in this: you must first enable the government to control the governed, and **in the next place oblige it to control itself.**"

Of what use are examinations designed to measure the caliber of individuals entrusted with the power of government, if these individuals fail to see their obligation to duty toward the citizenry. Does it not reflect the greatest fears of the founding fathers who attempted the greatest of human experiment when they so profoundly chose an alternate system of government to monarchy.

If position is more a reflection of desire than aptitude, I have no doubt that any nation that adopts the principles of self government is doomed to failure.

Cheers!
Susheel

From: Susheel Gopalan
Sent: December 10, 2016 8:29 PM
To: secretarykoyilandy
Subject: Building Number 17/193 - FORMAL NOTICE THAT THE PROPERTY IS NOT A RENTAL PROPERTY

To:

Cheryl Irene Solomon
Secretary,
KOYILANDY MUNICIPALITY

I am Susheel Gopalan, son of Parambil Gopalan and I am writing this email on behalf of my father who owns the above property.

This email is to formally notify your office that the above property is not a rental property.

My mother Mrs. A. Gopalan occupied the above property from 2003 to 2010. Ever since 2010, the house is locked up for most of the year except when I visit India which so far has been no more than 2 weeks every year. Both my parents now reside in Australia and have no intention of occupying this house any longer. Hence I am taking over the management of this property on behalf of my parents.

The following is the history of the Property Tax payments that I have gathered so far:

- 2000 - 2001 : Rs. 252 (Plus an additional Rs 1549 on 18th March 2001)
- 2001 - 2002 : Rs. 252
- 2002 - 2003 : Rs. 252
- 2003 - 2004 : Rs. 252
- 2004 - 2005 : Rs. 252
- 2005 - 2006 : Rs. 252
- 2006 - 2007 : Rs. 252
- 2007 - 2008 : Rs. 252
- 2008 - 2009 : Rs. 252 ([WRIT PETITION CIVIL 22824 Of 2009 filed with High Court of Kerala - and Stay order issued by High Court](#))
- 2009 - 2010 : Rs. 252
- 2010 - 2011 : Rs. 252
- 2011 - 2012 : Rs. 252
- 2012 - 2013 : Rs. 252
- 2013 - 2014 : Rs. 252

- 2014 - 2015 : Rs. 252
- 2015 - 2016 : Rs. 252
- 2016 - 2017 : Rs. 252
- 29th Sept 2016 - I see the case status for WP(C) 22824 as "Disposed" in http://courtnic.nic.in/kerala_new/content.asp - No response from the lawyer, so I have no idea what led to that judgement.
- 18th Nov 2016 - Letter from Municipality saying balance due is Rs. Rs. 26,333.00
- 2nd Dec 2016 - Paid Rs. 26,333.00 in full and was told the **house is still categorized as a rental property and changing the status would require a letter to the Secretary.**

I visited your office on the 9th of September 2016 and met you in person. During that meeting I informed you that the above property is **NOT** a rental property. You responded by saying that you were grateful that I wanted to resolve the matter promptly and that you will do the needful to facilitate an expedited resolution. Needless to say I am disappointed to hear that your office continues to consider the above property a rental property.

I am writing once again to let you know that the above property is not a rental property and it is very unjust to consider the above property a rental property.

I hope you will acknowledge receipt of this formal notice and take the necessary action to resolve this issue.

Kind regards
Susheel Gopalan

Appendix 17: Response from Municipality regarding request to waive property taxes for vacant property on 11th April 2017

KOYILANDY MUNICIPALITY

☎ Office: 0496 - 2620244, 2620881, Fax: 2620881

R1-4873/08.

Date: 11.04.17.

NOTICE

Sub:- Koyilandy Municipality – Revenue Section – Building Tax – reg.

Ref:- 1) Your email dtd. 13.12.16

2) Report of Revenue Inspector.

*** **

This is to inform you that with reference to your above email for the exemption of property tax you should submit VR application addressed to the Secretary Koyilandy Municipality before each half year wise.

Secretary,
Koyilandy Municipality.

Appendix 18: Request to Municipality to clarify email dated 11.04.17 sent on April 12th 2017

From: Susheel Gopalan
Sent: April 12, 2017 11:53 PM
To: Susheel Gopalan; secretarykoyilandy
Cc: Gopalan Parambil
Subject: RE: Building Number 17/193 - FORMAL NOTICE THAT THE PROPERTY IS NOT A RENTAL PROPERTY

Madam Secretary,

I acknowledge your response below dated 11th April 2017 to my email dated 13th Dec 2016 (12th Dec 2016 in Pacific Standard Time). My emails to which you are responding are also documented below.

So It appears it takes four months for your office to respond to a communication. At that pace, we should average about 2 communications per year.

In any case, after four months, the response below is meaningless to me. I can't tell whether you are agreeing that the house is vacant and hence qualifies for the exemption or you are not.

Further, you refer to an additional requirement for a "VR" application to be filed; However, you make no effort to clarify what a "VR" application is, nor do state where I can get a copy of this application.

You also state "***before each half year wise***" as the timeline when the "VR" application should be filed. I assume this means "bi-annually". If so, you fail to state the months when this should be filed.

Without knowing what a "VR" application is, where I can get this application and in which months I should file it, you will appreciate that there is absolutely nothing actionable for me in your notice below.

While I can think of a couple of reasons why you would respond with such vagary , let me offer you the benefit of the doubt and give you an opportunity to clarify the above issues.

I hope this time you can afford to be a little more generous with your time, so that I don't have to wait for another 4 months.

I am clearly documenting this communication in sequence so that the history will be clear at a future point.

Cheers!
Susheel

Appendix 19: Response from Municipality on “VR” clarification request on 22nd April 2017

22nd April 2017

Translated text:

Sir,

Sub:- Koyilandy Municipality / Revenue Department / Building Taxes

Ref :- Notice from this office dated 11 April 2017 and your email dated 12 April 2017 regarding ...

Giving below reply to question you asked for.

1. VR means Vacancy Revision. According to section 239 of Kerala Municipal Act (KM Act) if a property which has been generally rented or occupied by the owner is lying vacant or non-rented for a half year period in an year, the owner is entitled to apply for reduction of taxes for that particular half year period.
2. VR has no separate application form. It can be written in own hand writing on a white paper and submitted to the Secretary before September 30 and March 31 each half year. Then the Revenue Inspector will conduct an inspection at the site and later on that report your VR request may be allowed.

Faithfully

Secretary.

Appendix 20: Further clarification sort on “VR” application on April 25th 2017

From: Susheel Gopalan
Sent: April 25, 2017 12:09 AM
To: secretarykoyilandy; minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in
Cc: Gopalan Parambil
Subject: RE: Building Number 17/193 - FORMAL NOTICE THAT THE PROPERTY IS NOT A RENTAL PROPERTY

[Ensuring Minister of Local Admin has visibility to this email]

Madam Secretary,

I have been told that your garbled message below is because of the use of a malayalum font. I have got someone to translate the contents as noted below.

I am asking your office for the following clarifications:

1. Is the translation below accurate?
2. If it is accurate, why was my email of Dec 12th 2016 below not sufficient for the March 2017 deadline? Does section 239 of the KM Act disallow notification via email?
3. Why have I not received the report that my VR request of Dec 12th 2016 was allowed or disallowed for the half year that ended on March 2017?
4. Is the request to get a handwritten notice on whitepaper an attempt to delay justice further since you can easily say that you never received my mail?
5. Is the reason to delay your response to April to ensure I miss the March deadline?

Cheers!
Susheel

Appendix 21: Official notice house is vacant from March to September 2016 sent on July 17th 2017

From: Susheel Gopalan
Sent: July 17, 2017 1:01 PM
To: secretarykoyilandy; minister-localadmin@kerala.gov.in; min.lsgd@kerala.gov.in; chiefminister@kerala.gov.in
Cc: Gopalan Parambil
Subject: Re: Building Number 17/193 - FORMAL NOTICE THAT THE PROPERTY IS NOT A RENTAL PROPERTY

[Ensuring Chief Minister of Kerala has visibility to this email]

Madam Secretary,

This is formal notice that the above house continues to be vacant. Hoping this notice will suffice the requirements 6-month **period ending September 2017.**

Official complaint of lack of action by Municipality has been lodged with the Prime Minister's office. Complaint registration number **PMOPG/E/2017/0276548**. Complaint has been forwarded to Gopal. V.S., Joint Secretary, Chief Ministers P.G. Redress cell, Govt. Sectt.

I am documenting the sequence clearly, because I intend to go to the Supreme Court at some point if this issue is not resolved.

Cheers!
Susheel



കൊയിലാണ്ടി നഗരസഭ

സെക്രട്ടറി,
നഗരസഭാ കാര്യാലയം,
കൊയിലാണ്ടി - 673 305

☎ ഓഫീസ്: 0496 - 2620244
0496 - 2620881
ഫാക്സ്: 0496 - 2620881

secretarykldy@rediffmail.com

RI-4873/08

Date: 11.08.17

To

Parambil Gopalan
S/o (Late) Parambil Govindan
2/154-156 Great Western HWY
Kings word, NSW 2747
Sydni, Australia

സർ,

വിഷയം :- കൊയിലാണ്ടി നഗരസഭ - റവന്യൂ വിഭാഗം -കെട്ടിട നികുതി ഒഴിവാക്കുന്നത് -സംബന്ധിച്ച്.

സൂചന :- താങ്കളുടെ 18.07.17 ലെ കത്ത്.
*** **

സൂചന പ്രകാരം ആവശ്യപ്പെട്ട വിഷയത്തിനുള്ള മറുപടി ചുവടെ ചേർക്കുന്നു. നികുതി ഇളവ് ചെയ്ത് കിട്ടുന്നതിനായി താങ്കൾ സമർപ്പിച്ച അപേക്ഷ നിയമാനുസൃതമല്ലാത്തതിനാൽ പരാഗണിക്കാൻ കഴിയല്ലെന്ന് അറിയിക്കുന്നു.

ഒഴിഞ്ഞു കിടക്കുന്ന കെട്ടിടത്തിന്റെ നികുതി ഇളവ് ചെയ്ത് കിട്ടുന്നതിനുള്ള മാനദണ്ഡമെക്കുറിച്ച് മുനിസിപ്പാൽ സെക്ഷൻ 239 ൽ വ്യക്തമായി പ്രതിപാദിച്ചിട്ടുണ്ട് . കൂടാതെ ഓരോ പൗരനും നഗരസഭയിൽ നിന്നും ലഭ്യമാക്കുന്ന സേവനങ്ങളെക്കുറിച്ചും ആവശ്യ സംബന്ധിച്ച വ്യവസ്ഥകളെക്കുറിച്ചും വിവരിക്കുന്ന പുരാവകാശ രേഖ നഗരസഭാ പ്രസിദ്ധപ്പെടുത്തിയിട്ടുണ്ട്. നികുതി ഇളവ് ചെയ്ത കിട്ടുന്നതിന് താങ്കൾ നഗരസഭയിൽ അപേക്ഷ സമർപ്പിച്ചിട്ടുണ്ടെങ്കിൽ ആയത് മേൽ പറഞ്ഞ വ്യവസ്ഥകൾക്ക് വിധേയമാണോ എന്ന് പരിശോധിക്കേണ്ടതാണ്.

നികുതി ഇളവ് ചെയ്ത് കിട്ടാത്തസ്ഥിതിയിൽ ഇതുവരെ താങ്കൾ നഗരസഭയിൽ ഒടുക്കേണ്ടതായ നികുതി ഒടുക്കേണ്ടതും അടുത്ത അർദ്ധവർഷത്തെ (01.10.17 മുതൽ 31.03.17) വരെ താങ്കളുടെ കെട്ടിടം ഒഴിഞ്ഞുകിടക്കുന്നതായിരിക്കും എന്നതിനാൽ പ്രസ്തുത അർദ്ധവർഷത്തിലെ നികുതി ഒഴിവാക്കിത്തരുന്നതിനുള്ള നിയമാനുസൃത അപേക്ഷ ഈ അർദ്ധവർഷം അവസാനിക്കുന്ന മാസം അതായത് 09/17 ൽ നഗരസഭയിൽ നേരിട്ടോ ഏജൻ്റ് മുഖേനയോ സമർപ്പിക്കേണ്ടതും തുടർന്ന് നഗരസഭ നടത്തുന്ന അന്വേഷണത്തിൽ താങ്കൾ ഉന്നയിക്കുന്ന വാദം ശരിയെന്നും ഈ അർദ്ധവർഷത്തിനുള്ളിൽ ഒരു ദിവസം പോലും കെട്ടിടം ഉപയോഗിച്ചിട്ടില്ല എന്നും ബോധ്യപ്പെടുന്ന പക്ഷം നികുതി ഇളവ് ചെയ്ത് കിട്ടുന്നതിന് താങ്കൾക്ക് അവകാശമുണ്ടായിരിക്കുന്നതായിരിക്കും എന്ന് അറിയിക്കുന്നു.

വിശ്വസ്തതയോടെ,

സെക്രട്ടറി,
കൊയിലാണ്ടി നഗരസഭ.

ഇളക്കം : മുനിസിപ്പൽ ആക്ട് 1994 , സെക്ഷൻ 239

Sec.239 Vacancy Remission:

1. When any building whether ordinarily let or occupied by the owner himself has been vacant and unlet for a half year , the owner shall be entitled to a remission of tax for that half – year
2. If the owner had already paid the tax in respect a half year in which a remission is due , he shall be entitled to get either refund or shall be entitled to get the amount adjusted tax for the succeeding half – year.
3. a). No such remission shall be admissible unless the owner of the building or his agent has previously there to delivered notice to the Secretary.
 - i. that the building is vacant and unlet, or.
 - ii. that the following will be vacant and unlet form a specified date either in the half – year in which notice delivered or in the succeeding half – year.
- b).Every notice under clause (a) shall expire with the half – year succeeding the half-year during which it is so delivered and shall have no effect there after.

Appendix 22a: Response to official notice house is vacant from March to September 2016
(English translation)

Sir,

RE: Regarding exemption of house tax

Your letter dated 18.7.17

Reply sought on the subject under “reg” is given below; you are notified that the application submitted by tax exemption is not according to rules and therefore can’t be considered.

Section 239 of municipality act clearly states about the guidelines for relaxation of tax on buildings that are vacant. Besides, the municipality has published the methods of receipts of various services from the municipality by every citizen. The application submitted to the municipality for relaxation of tax is to be examined if it according to the said rules.

As the tax has not been relaxed you are to pay the dues accrued so far and for the next half year (1.10.17 to 31.3.18) as the building will remain vacant, application to relax the tax is to be submitted before the end of the last month of this half year (9/17), according to rules either directly or through agent and during the subsequent enquiries by the municipality **if it is found that the argument raised by you are correct and during the half year the building has not been used even for one day, then you will be entitled to exemption.**

Appendix 23: Official grievance lodged with Prime Minister's office on 11th May 2017

Registration Number : PMOPG/E/2017/0276548

Name Of Complainant : Susheel Gopalan

Date of Receipt : 11 May 2017

Received by : Prime Ministers Office

Forwarded to : Government of Kerala

Officer name : RAVEENDRAN.K

Officer Designation : Joint Secretary

Contact Address : Chief Ministers P.G. Redress
Cell, Govt. Sectt.,
Thiruvanthapuram 695501

Contact Number : 04712518939

Grievance Description : Dear Prime Minister, This Grievance is with the Koyilandi municipality in Kerala state. I have tried to contact the State Minister to no avail. The basic issue is simple. In 2000, the municipality inaccurately claimed our house in Kerala was rented. The same year we paid the rental property tax rates and filed an appeal to correct the problem. The municipality then accepted the regular rates (non-rental) in 2001, 2002, 2003 and 2004. Then in 2005, someone from the municipality approached us to give the house for rent to the new Secretary of the municipality. We told them the house is not available for rent. As a revenge for not giving the house, they again classified the house as a rental property in 2005. We went to the High court of Kerala in 2008. The case dragged on till 2016 and the municipality used the communist party influence to win the case and I paid all the arrears at the rental property rates. Attached is the letter I sent the municipality after paying all the arrears until 2016 claiming the property is vacant. Notice how they continue to use delay tactics to not follow the rule of law and still claim the house is rented. There is a web site to lodge a complaint with the Chief Minister of Kerala. But that site is not functional. I am now pleading for help from you the Prime Minister. This case demonstrates how corrupt the government is. Because I refuse to pay bribes, I have to suffer. I am begging for your intervention in this matter. Please read the attached email thread and you will clearly see my predicament. Kind regards Susheel Gopalan

Date of Action : 12 May 2017

Appendix 24: Municipality Act related to vacancies

http://www.sanchitha.ikm.in/sites/default/files/KERALA_%20MUNICIPALITY_%20ACT_1994.pdf

239. Vacancy remission.— f 1) When any building whether ordinarily let or occupied by the owner himself has been vacant and unlet for a half-year, the owner shall be entitled to a remission of tax for that half-year.

(2) If the owner had already paid the tax in respect of a half-year in which a remission is due, he shall be entitled to get either refund or shall be entitled to get the amount adjusted in the tax for the succeeding half-year.

(3)(a) No such remission shall be admissible unless the owner of the building or his agent has previously thereto delivered notice to the Secretary- (i) that the building is vacant and unlet, or (ii) that the building will be vacant and unlet from a specified date either in the half-year in which notice is delivered or in the succeeding half-year.

(b) Every notice under clause (a) shall expire with the half-year succeeding the half-year during which it is so delivered and shall have no effect thereafter.

Appendix 25: Filed official vacancy notice through agent for period Oct 2017 – March 2018

Parambil Gopalan
15 Dorothy Mowll Court
Broughton Avenue
Castle Hill
NSW 2154
Australia

Date 5-09, 2017

The Secretary
Koyilandy Municipality
Koyilandy
Kerala State
India

Sir/Madam,

Sub: Exemption of House Tax – House No. 30/190 [XXII/299, 17/193]
Ref No. Your email RI-4873/08 dated 11.08.17

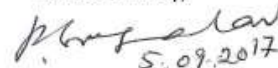
As per your letter quoted above, I apply for exemption of house tax for house no. 30/190, for the half year 1-10-, 2017 to 31-03, 2018.

The house is unoccupied from 17.08.2010 onwards and the Municipality is already informed of the same many times before.

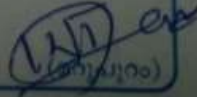
My current contact address was communicated to you on 24.11.2012 (also noted above).

Awaiting your orders.

Yours faithfully,


5.09.2017
Parambil Gopalan

Appendix 26: Receipt of official vacancy notice filed through agent for period Oct 2017 – March 2018

കൊയിലാണ്ടി മുനിസിപ്പാലിറ്റി	
കൈപ്പറ്റി രസീത്	
ഫോൺ: 0496 2620244	
നമ്പർ	14397/17
തീയതി	26/9/17
വിഷയം:	നികുതി ഒഴിവ്
സെക്ഷൻ	R ₁
To	
ഭരണാധികാരി	
	

കൊയിലാണ്ടി നഗരസഭ
സെിക്

എം.ടി.എഫ്. നമ്പർ: 28 സെിക് നമ്പർ: 8297

ബുക്ക് നമ്പർ: 83 26/11/17

പണം അടയ്ക്കുന്ന ആളിന്റെ പേര്: ഗോപാൽ ശ്രീകൃഷ്ണൻ

മേൽവിലാസവും വാങ്ങി:

വാങ്ങിയ നമ്പർ	അടയ്ക്കപ്പെട്ട വിലയ്ക്ക് അനുയോജ്യമായ	ജനവിവരം	കുടുംബം	ആകെ തുക	പണം
1	2	3	4	5	6
17	193	ശ്രീകൃഷ്ണൻ	1st	858	
			17-18	43	
				901	

ആകെ തുക പേ: Nine hundred and One only

കൈപ്പറ്റിയിരിക്കുന്നു: Chief
സെക്രട്ടറി
(ഒപ്പ് പകർപ്പ്)
മുദ്ര

ശ്രീകൃഷ്ണൻ
ബിൽക്കളക്ടർ/കാഷ്യർ

GLMK-877-15

Appendix 28: Full email thread between lawyer and I

From: Shyam Kumar
Sent: October 4, 2017 12:45 AM
To: Susheel Gopalan
Subject: Re: A dossier detailing the case that you represented my father in.

Dear Mr. Gopalan,

It is the prerogative of the judge to mention the name of the counsel in the body of the judgment. The name of the counsel representing the petitioner is clearly mentioned in the cause title of the judgment. Merely because the name of the counsel is not mentioned in the body of the judgment, it does not mean that the petitioner was not represented by his counsel in the proceedings. The case was considered by the Court on merits based on the pleadings and arguments and a judgment was rendered. I have not noticed the earlier email which you have mentioned here. Hence it is uncharitable to cast aspersions based on surmises and conjunctures. I express my anguish at the insensitive manner in which you have narrated the facts touching on my conduct as a lawyer. I do not belong to the class of lawyers about whom you have mentioned in the dossier. Hence you may desist from making any such disparaging statements in this regard.

Adv. K.T.Shyam Kumar

On Sun, Oct 1, 2017 at 8:02 AM, Susheel Gopalan wrote:

Mr. Kumar,

Find attached a dossier that I intend to publish in the coming weeks for the whole world to see.

Unfortunately your efforts to represent my father is not viewed in a favorable light in this dossier.

If you wish to respond to the allegations in this dossier related to your professional work, I will be happy to add your response before publishing this dossier.

If you prefer to stay silent like you have done so far without even sharing the verdict, that is ok too, but world needs to know.

Cheers!
Susheel Gopalan

From: Susheel Gopalan
Sent: July 17, 2017 11:22 PM
To: Shyam Kumar
Subject: Re: High court order

Mr. Kumar, Attached is the copy of the judgment that you failed to produce. I am curious if you ever showed up in court for this event? Doesn't look like there is any mention that you represented us in anyway.

From: Susheel Gopalan
Sent: September 20, 2016 7:34 AM
To: Shyam Kumar; secretarykldy@rediffmail.com
Subject: Re: High court order

Mr. Kumar I am anxiously waiting for a copy of the ruling. Grateful if you can send that at the earliest.

Much obliged!
Susheel

From: Susheel Gopalan
Sent: September 9, 2016 2:51 AM
To: Shyam Kumar; secretarykldy@rediffmail.com
Subject: RE: High court order

[+kldy municipal secretary]

Many thanks Mr. Kumar. I had brief chat with the Secretary today and she (Ms. Solomon) indicated that once you send a copy of the court's ruling to her she will be able to resolve the issue.

I have added Ms. Solomon to this email thread. Grateful if you can reply all to this thread with a copy of the court ruling on the 19th.

Many thanks,
Susheel

From: [Shyam Kumar](#)
Sent: 9/9/2016 3:06 PM
To: Susheel Gopalan
Subject: High court order

Sir,

As per the high court order there is a stay of recovery of enhanced amount of tax from Mr. Parambil Gopalan. So the Municipality can collect tax only as per the pre revised rate. I had earlier entrusted a copy of the order to Mr. Gopalan. Since the courts are closing for Onam vacation today I will be able to get another copy of the order only on 19th.

Regards
Adv. K.T.SHYAM KUMAR

phone. 61-2-9634 6533

parambil Gopalan
15, DOROTHY HOWELL COURT
BROUGHTON AVENUE,
CASTLE HILL SYDNEY
NSW 2154
AUSTRALIA.
8-10-2016

To
MR. K.T. SHYAM KUMAR
ADVOCATE, HIGH COURT OF KERALA
42/1934, OPP. LNK MANOR FLATS
OLD RAILWAY STATION 4th CROSS ROAD
ERNAKULAM -18.

My dear shyam kumar,

Thank you very much for the news of High Court Verdict in our case no. W.P.(C) 22824/2009 (W), last night.

I am very eager to know what the high court said about our case. Kindly send me a copy of the judgement as early as possible.

Hope you have gone through the judgement by now. please advise me in the steps to be taken to settle the matter finally with the Municipality. In case of urgency please email my son: susheelgopalan@outlook.com

please also indicate if there is a serious case for appeal on the judgement and if so how much it is likely to cost me.

you have asked for payment of Rs 7000, in addition to Rs 5000 already paid on 4-8-2009. Kindly consider scaling down the demand, if possible, in view of my present predicament and let me know the Account no and title of Account to remit the amount.

Thank you once again for your kind help and Courtesy shown to me at my last visit on 11th Dec 2012

Awaiting an early response

Yours sincerely
Pfor
8.10.2016.

[Copy of AEROGARAM MB POSTED on 11.10.16]

cheque 6654-01 dt. 4-8-09. Rs. 3000 + conf. 2009

Appendix 30: My father's phone calls to his lawyer

EXTRACTS FROM PHONE RECORDS

8-9-16 - 1 Pm. 91-944-7703033 Shyam Kumar - Requested Copy of indefinite stay order to e-mail to Sustel - agreed.

3-10-16 2:25 Pm. 91-944-7703033 Shyam Kumar. Reminder call for stay order copy. final hearing fixed for this week!

7-10-16 9:35 Pm. 91-944-7703033 Result unfavourable - let me study the judgment.

11-11-16 9:25 Pm. 91-944-7703033 - Call repeated. Called again; wife responded. Call next week - adv. not around?

18-11-16 9:23 Pm. 91-944-7703033. wife responded. Adv. not available. Call tomorrow? 12 noon?

17-11-16 5:30 Pm. 91-944-7703033. wife responded - Adv. not available; asked her to please convey message.

Appendix 31: Municipality Letter claiming there are arrears need

Notice how the claim below makes no mention of what the arrears are...



KOYILANDY MUNICIPALITY

SECRETARY,
MUNICIPAL OFFICE
KOYILANDY - 673 305

☎ Office: 0496 - 2620244
0496 - 2620881
Fax: 0496 - 2620881

secretarykldy@rediffmail.com

R1-4873/08

Date: 08.01.18

To

Susheel Gopalan
2/154-156 Great Western HWY
Kings word, NSW 2477
Sydni, Australia

Sir,

Sub: Koyilandy Municipality – Revenue Section – Building Tax - reg.
Ref: Your Application dtd. 18.07.17

This is to inform you that you are required to pay the building tax arrears completely for approving Vacancy Remission . After that you can submit application for VR in time (Before 30th September and 31st March in every year). After Verification and site inspection if the building is vacant VR will be allowed for that half year.

Yours Faithfully

Secretary
Koyilandy Municipality

Appendix 32: My email asking Municipality what the arrears in Appendix 31 refers to

There was no response to this email.

From: Susheel Gopalan <SusheelGopalan@outlook.com>
Sent: January 8, 2018 8:17 AM
To: secretarykoyilandy
Cc: pgopalan1929@gmail.com
Subject: Re: BUILDING TAX -REG

Secretary,

Thank you for the email.

Please note that your office has been notified of a change in address many times before. The mailing address in your correspondence is incorrect. The correct address is...

Parambil Gopalan
15 Dorothy Mowll Court,
Broughton Avenue,
Castle Hill
NSW - 2154

Note that Building tax arrears have been completely paid till Sept 30th 2017. Can you please answer the following questions:

- 1) Can you tell me what the remaining arrears amount is and for what period it covers?
- 2) Can you tell me if that amount is based on rental property tax rates or owner occupied property tax rates?
- 3) If it is based on rental property tax rates, can you explain why that is the case?
- 4) Can you tell me how long after each six month deadline, you verify if a building is vacant and approve the VR?
- 5) Can you tell me what you do with the advance payment you are asking for if the VR is subsequently approved?

Thanks!
Susheel

Appendix 33: Filed official vacancy notice through agent for period April 2018 – Sept 2018

Parambil Gopalan
15 Dorothy Mowll Court
Broughton Avenue
Castle Hill,
NSW 2154
Australia

Date _____ 20____

The Secretary
Koyilandy Municipality
Koyilandy 673 305
Kerala State

Sir/Madam,

Reg: Exemption of House tax – House No. 30/190 [XXII/299, 17/193]
Ref: Your Email RI – 4873/08 Dated 11-08-17

According to your email noted above, I apply for exemption of Municipality tax for house No. 30/190 for the half year 1- 4- 2018 to 30- 9- 2018.

Application for the following periods were previously submitted to the Municipality office:

Period of	<u>1- 10- 2017</u>	to	<u>31- 3- 2018</u>	Receipt #	<u>14397/17</u>
Period of	_____	to	_____	Receipt #	_____
Period of	_____	to	_____	Receipt #	_____
Period of	_____	to	_____	Receipt #	_____
Period of	_____	to	_____	Receipt #	_____
Period of	_____	to	_____	Receipt #	_____

The house remains unoccupied from 17-08-2010 onwards and the Municipality is already informed of the same many times before.

My current address was communicated to you first on 24-11-2012 [also noted above].

Awaiting your orders.

Yours faithfully,



Parambil Gopalan

Appendix 34: Receipt of official vacancy notice filed through agent for period April 2018 – Sept 2018

കൊയിലാണ്ടി മുനിസിപ്പാലിറ്റി	
കൈപ്പറ്റ രസീത്	
ഫോൺ: 0496 2620244	
നമ്പർ	തീയതി
4698/18	17/3/18
വിഷയം:	
നിമിഷഭൂമി	
സെക്ഷൻ	
B1	
To	
parambil opalan	
(മുദ്ര)	

Appendix 35: Paid property taxes at Rental rates for a vacant house for the period October 2017 to March 2018


കൊയിലാണ്ടി നഗരസഭ
രസീത്

ജി.ടി.എഫ്. നമ്പർ. 28
Date: 12-3-18
ബുക്ക് നമ്പർ 192
രസീത് നമ്പർ 19169
പണി പൂർത്തിയാക്കിയ തീയതി 12-3-18
പണി പൂർത്തിയാക്കിയ പേരും ബി.പി.എസ്
മേൽവിലാസവും 50 ബി.പി.എസ് നഗർ

വാർഡ് നമ്പർ	അസ്സസ്മെന്റ് ഡിവിഷൻ നോട്ടീസ് നമ്പർ	ഇനവിവരം	പാലയം	തുക രൂപ	സ	കണക്കിനു
1	2	3	4	5	6	7
17	193	വർദ്ധിപ്പിച്ചിരിക്കുന്നതിന് 858 2017-18 43				
ആകെ തുക				901/-		

ആകെ തുക രൂപ 901/- കിരാമിക്ക് മാത്രമായി കൈപ്പറ്റിയിരിക്കുന്നു.

സെക്രട്ടറി
(പ്രൈവറ്റ് പക്ഷം)
മുദ്ര

ബിൽ കളക്ടർ/കാഷ്യർ

GLMK-877-15

Appendix 36: Filed official vacancy notice through agent for period Oct 2018 – Mar 2019

Parambil Gopalan
15 Dorothy Mowll Court
Broughton Avenue
Castle Hill,
NSW 2154
Australia
Date 1-9-2018

The Secretary
Koyilandy Municipality
Koyilandy 673 305
Kerala State

Sir/Madam,

Reg: Exemption of House tax – House No. 30/190 [XXII/299, 17/193]
Ref: Your Email RI – 4873/08 Dated 11-08-17

According to your email noted above, I apply for exemption of Municipality tax for house No. 30/190 for the half year 1-10-2018 to 31-3-2019.

Application for the following periods were previously submitted to the Municipality office:

Period of <u>1-10-2017</u>	to <u>31-3-2018</u>	Receipt # <u>14397/17 26-9-17</u>
Period of <u>1-4-2018</u>	to <u>30-9-2018</u>	Receipt # <u>4698/18 17-5-18</u>
Period of _____	to _____	Receipt # _____
Period of _____	to _____	Receipt # _____
Period of _____	to _____	Receipt # _____
Period of _____	to _____	Receipt # _____

The house remains unoccupied from 17-08-2010 onwards and the Municipality is already informed of the same many times before.

My current address was communicated to you first on 24-11-2012 [also noted above].


Awaiting your orders.

Yours faithfully,



Parambil Gopalan

Appendix 37: Receipt of official vacancy notice filed through agent for period Oct 2018 – Mar 2019

കൊയിലാണ്ടി മുനിസിപ്പാലിറ്റി	
കൈപ്പറ്റ് നമ്പർ	
ഫോൺ: 0496 2620244	
നമ്പർ	12927/18
തീയതി	18/9/18
വിഷയം:	Exemption
സെക്ഷൻ	RI
To	Gopalan
	

ഒറീഷയിൽ
രസീത്

നമ്പർ : 19199 എൻ No. 1919823

പ്രദാനം ചെയ്ത തീയതി : 2018-19

പ്രദാനം ചെയ്ത സ്ഥലം : 62/3

പ്രദാനം ചെയ്ത തുക : 68-

നമ്പർ	വിവരങ്ങൾ		പ്രദാനം ചെയ്ത തുക	പ്രദാനം ചെയ്ത സ്ഥലം	പ്രദാനം ചെയ്ത തീയതി	പ്രദാനം ചെയ്ത സ്ഥലം	പ്രദാനം ചെയ്ത തുക	പ്രദാനം ചെയ്ത സ്ഥലം
	നമ്പർ	വിവരങ്ങൾ						
276/83	62/3	68-						

പ്രദാനം ചെയ്ത തുക : 68-

പ്രദാനം ചെയ്ത സ്ഥലം : 62/3

പ്രദാനം ചെയ്ത തീയതി : 2018-19

പ്രദാനം ചെയ്ത തുക : 68-

പ്രദാനം ചെയ്ത സ്ഥലം : 62/3

പ്രദാനം ചെയ്ത തീയതി : 2018-19

Appendix 39: Requested written confirmation of VR allowance for April 2018 to September 2018

From: Susheel Gopalan <SusheelGopalan@outlook.com>
Sent: September 24, 2018 10:54 AM
To: secretarykoyilandy
Cc: pgopalan1929@gmail.com
Subject: Re: BUILDING TAX -REG

Secretary,

With reference to your email below, can you please confirm in writing that VR was allowed for the period March 2018 to September 2018?

Thank you
Susheel



KOYILANDY MUNICIPALITY

SECRETARY,
MUNICIPAL OFFICE
KOYILANDY - 673 305

Office: 0496 - 2620244
0496 - 2620881
Fax: 0496 - 2620881

secretarykddy@rediffmail.com

R1-4873/08

Date: 08.01.18

To

Susheel Gopalan
2/154-156 Great Western HWY
Kings word, NSW 2477
Sydni, Australia

Sir,

Sub: Koyilandy Municipality – Revenue Section – Building Tax - reg.
Ref: Your Application dtd. 18.07.17

This is to inform you that you are required to pay the building tax arrears completely for approving Vacancy Remission . After that you can submit application for VR in time (Before 30th September and 31st March in every year). After Verification and site inspection if the building is vacant VR will be allowed for that half year.

Yours Faithfully

Secretary
Koyilandy Municipality

Appendix 40: Filed official vacancy notice through agent for period April 2019 – Sept 2019

Parambil Gopalan
15 Dorothy Mowll Court
Broughton Avenue
Castle Hill,
NSW 2154
Australia
Date _____ 20 _____

The Secretary
Koyilandy Municipality
Koyilandy 673 305
Kerala State

Sir/Madam,

Reg: Exemption of House tax – House No. 30/190 [XXII/299, 17/193]
Ref: Your Email RI – 4873/08 Dated 11-08-17

According to your email noted above, I apply for exemption of Municipality tax for house No. 30/190 for the half year 1-4-2019 to 30-9-2019.

Application for the following periods were previously submitted to the Municipality office:

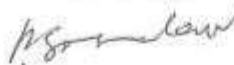
Period of	<u>1-10-2017</u>	to	<u>31-3-18</u>	Receipt #	<u>14892/17 26.9.17</u>
Period of	<u>1-4-2018</u>	to	<u>30.9.2018</u>	Receipt #	<u>4675/18 17.3.18</u>
Period of	<u>1-10-2018</u>	to	<u>31-3-2019</u>	Receipt #	<u>12922/18 18.9.18</u> ⑤
Period of	<u>1-4-2019</u>	to	<u>30-9-2019</u>	Receipt #	
Period of		to		Receipt #	
Period of		to		Receipt #	

The house remains unoccupied from 17-08-2010 onwards and the Municipality is already informed of the same many times before.

My current address was communicated to you first on 24-11-2012 [also noted above].

Awaiting your orders.

Yours faithfully,



Parambil Gopalan

⑤ TAX FOR THE YEAR 2018-19 WAS NOT ACCEPTED AT THE MUNICIPAL-COUNTY. BALAN [KRISHNA, KETHA MANICELM, KUILANDY] WHO WENT TO ANY WAS TOLD THAT HE NEED NOT PAY PROPERTY-TAX AT THIS TIME, THEY WILL INFORM HIM AFTER SEPTEMBER 30TH IF ANY TAX IS DUE.

Appendix 41: Receipt of official vacancy notice filed through agent for period April 2019 – Sept 2019

കൊയിലാണ്ടി നഗരസഭ

കൈപ്പറ്റ് രശിയി

ഫോൺ നമ്പർ: 4336/19 ഫോൺ: 0496 2620244 നമ്പർ: 58 തീയതി: 25/3/19

പേര്: Perambil Deepan ഏതവരുടെ

1-10-2019 മുതൽ 31-3-2019 വരെ നിർദ്ദി സംബന്ധിച്ച അപേക്ഷ

1-4-2019 മുതൽ 30-9-2019 വരെ

കൈപ്പറ്റിയിരിക്കുന്നു. ആയത് തപസിക്കായി

സെക്ഷനിലേക്ക് തൽക്ഷിരിക്കുന്നു.

R1

കാണൽ സ്വപണ്ട് / കാണൽ ഉപയോഗിച്ച്

Appendix 42: Receipt of Land tax filing for 2019-20



കേരള സർക്കാർ
രസീത്

ജില്ല : കോഴിക്കോട്
താലൂക്ക് : കൊയിലാണ്ടി

KL11020608206/2019
വില്ലേജ് : പന്തലായനി

തണ്ടപ്പേർ നമ്പർ 2455 അനുസരിച്ച് കരം ഒടുക്കിയതിന് രസീത്

ഇനം	ഉപ ഇനം	തുക	കാലയളവ്	വിവരങ്ങൾ
1) അടിസ്ഥാന ഭൂനികുതി	തർവാർജ്ജ	₹68	2019-2020	ബ്ലോക്ക്: 2, തണ്ടപ്പേർ നം : 2455 1) ഗോപാലൻ, ഗോവിന്ദൻ പിതാവ്, പറമ്പിൽ വീട്, കോതമംഗലം, കൊയിലാണ്ടി സർവ്വേ നം, വിസ്തീർണ്ണം, തരം 1) 62/98, 6 ആർ, 80 സ്ക്വ.മീ., തൊട്ടം ആകെ വിസ്തീർണ്ണം: 6 ആർ, 80 സ്ക്വ.മീ. റിമാർക്സ്: 0K
ആകെ തുക		₹68		

മേൽ വിവരിച്ച പ്രകാരം ₹68 (അറുപത്തിയെട്ട് രൂപ) 2019 ജൂലൈ മാസം 26 തീയതിയായ ഇന്നെ ദിവസം സ്വീകരിച്ച് വില്ലേജ് കണക്കിൽ മുതൽ വച്ചിരിക്കുന്നു.

ഒടുക്കുന്നയാൾ : ഗോപാലൻ, പറമ്പിൽ വീട്

സ്ഥലം: പന്തലായനി
തീയതി: 26/07/2019



RAJAN.C
സ്പെഷ്യൽ വില്ലേജ് ഓഫീസർ/
വില്ലേജ് അസിസ്റ്റന്റ്

ഈ രസീത് വരമ്പു വകുപ്പിന്റെ ഇന്റർനെറ്റ് സൈറ്റിലൂടെയോ സാമ്പത്തിക വകുപ്പിന്റെ ഓഫീസിലോ സാക്ഷ്യമുള്ള രസീതിന്റെ ആധികാരികത വരമ്പു വകുപ്പിന്റെ www.revenue.kerala.gov.in എന്ന വെബ്സൈറ്റിൽ പരിശോധിക്കാവുന്നതാണ്.

QR കോഡ് സ്കാൻ ചെയ്ത് രസീതിന്റെ ആധികാരികത ഉറപ്പ് വരുത്താവുന്നതാണ്.

Appendix 43: Filed official vacancy notice through agent for period Oct 2019 – Mar 2020

Parambil Gopalan
15 Dorothy Mowll Court
Broughton Avenue
Castle Hill,
NSW 2154
Australia

The Secretary
Kovilandy Municipality
Kovilandy 673 305
Kerala State

Sir/Madam,

Reg: Exemption of House tax – House No. 30/190 [XXII/299, 17/193]
Ref: Your Email RI – 4873/08 Dated 11-08-17

According to your email noted above, I apply for exemption of Municipality tax for house No. 30/190 for the half year 1-10-2019 to 31-3-2020.

Application for the following periods were previously submitted to the Municipality office:

Period of <u>1-10-2017</u>	to <u>31-3-18</u>	Receipt # <u>14397/17 26.9.17</u>
Period of <u>1-4-2018</u>	to <u>30-9-18</u>	Receipt # <u>4698/18 17.3.18</u>
Period of <u>1-10-2018</u>	to <u>31-3-19</u>	Receipt # <u>12927/18 18.9.18</u> ¹
Period of <u>1-4-2019</u>	to <u>30-9-19</u>	Receipt # <u>4336/19 25.3.19</u>
Period of <u>1-10-2019</u>	to <u>31-3-20</u>	Receipt #

The house remains unoccupied from 17-08-2010 onwards and the Municipality is already informed of the same many times before. My current address was communicated to you first on 24-11-2012 [also noted above].

Awaiting your orders.

Yours faithfully,

Parambil Gopalan

1. Tax for the year 2018-19 was not accepted at the Municipal Counter. Balan ["Krishna" Kothamangalam, Kovilandy] who went to pay was told that he need not pay Property-Tax at this time and that they will inform him after September 30th if any Tax is due.

കൊയിലാണ്ടി നഗരസഭ

കൈപ്പറ്റ് രശ്മിതി

നമ്പർ **2874**

ഫോൺ: 0496 2620244

തീയതി: **23/9/19**

പേര്: **Parambil Chopalan**

റീല: **R1**

കൈപ്പറ്റിയിരിക്കുന്നു ആയത് തടപടിക്കായി

സെക്ഷനിലേക്ക് നൽകിയിരിക്കുന്നു.

കാണൽ നമ്പർ / കാണൽ നമ്പർ