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IN THE HIGH COURT AT CALCUTTA
Ordinary Original Civil Jurisdiction
ORIGINAL SIDE
(VIA VIDEO CONFERENCE)

W.P.O No. 221 of 2020
I.A. No. G.A. No. 1 of 2020
(Old G.A. No. 968 of 2020)

KAVITA UYAPAAR PVT. LTD.
Versus
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:
The Hon'ble JUSTICE ARINDAM MUKHERJEE
Date : 30th September, 2020

Appearance:
Mr. Saurav Banerjee, Adv.
Mr. Arnab Dutta, Adv.
...for the petitioner

Mr. Alok Kumar Ghosh, Adv.
Mr. Swapan Kumar Debnath, Adv.
Mr. Subhrangsu Panda, Adv.
...for K.M.C.

The Court : The petitioner says that the entire premises no. 9, Ezra Street, Kolkata-700001 (hereinafter referred to as the “said premises”) is a tenanted one. The petitioner purchased the said premises with the tenants occupying thereat on 31st January, 2008. The petitioner had approached this Court by filing a writ petition being W.P. No. 196 of 2016 wherein on 8th March, 2016 an order was passed by which the petitioner was given liberty to pay a sum of Rs.2 crores by 7th April, 2016 to avail tax waiver scheme. The petitioner says that the petitioner was not in a position to pay the said sum. As a consequence of non-payment of the arrear tax the petitioner could not get its name mutated in the records of the

Kolkata Municipal Corporation. Unless the petitioner gets itself mutated in the records of the Kolkata Municipal Corporation as the owner of the premises, the petitioner cannot seek any order for either re-fixation of the annual valuation and/or determination of the said afresh being not the recorded person to be liable to pay tax. That apart and in any event if the person liable to pay and/or the owner of the premises is dissatisfied with any assessment made on the basis of the annual valuation fixed by the Kolkata Municipal Corporation, the said person has to ventilate his grievances before the Municipal Assessment Tribunal under the relevant statute.

In the instant case, the petitioner, if at all, entitled to ventilate his grievances should go before the Municipal Assessment Tribunal. It will be open for the Kolkata Municipal Corporation to take all points including non-payment of tax as also the issue of the petitioner having failed to get its name mutated for non-payment of arrears of property tax despite there being an order of this Court on 8th March, 2016. Nothing remains to be adjudicated in this writ petition, the same is disposed of without any order as to costs.

Since I have not called for any affidavit, the allegations contained in the writ petition are deemed to have not been admitted by the respondents.

In view of the main application being disposed of, no further order required to be passed in the application being G.A. No. 1 of 2020 (Old G.A. No. 968 of 2020). The same is accordingly disposed of without any order as to costs.

Urgent certified photostat copies of this order if applied for, be supplied to the parties, subject to compliance of all formalities.

(ARINDAM MUKHERJEE, J.)

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