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ORDER SHEET

IA GA 1 of 2020
RVWO 10 of 2020
IN THE HIGH COURT AT CALCUTTA
ORDINARY ORIGINAL CIVIL JURISDICTION
ORIGINAL SIDE

KANAK PROJECTS LIMITED AND ANR.
VERSUS
KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:
The Hon'ble JUSTICE DEBANGSU BASAK
Date: 17th December, 2020.

(Via Video Conference)

Mr. Arindam Banerjee,
Mr. Pratik Ghose,
Mr. Avishek Roy Chowdhury, Advs.
...for the petitioners
Mr. Alok Kumar Ghosh, Adv.
...for respondent KMC

The Court: By this application, the writ petitioner seeks review of the judgment and order dated September 25, 2020.

Learned advocate appearing for the petitioners submits that, one of the contentions of the petitioners was not correctly recorded and not dealt with. He draws the attention of the Court to the recordings of the judgment and order dated September 25, 2020. He submits that, the contentions of the petitioners that, the calculation of the valuation ought to have been made on the basis of the reasonable rental value has not been dealt with although, authorities cited on behalf of the petitioners for such purpose are noted in the judgment and order. He submits that, the next contention of the petitioners that when a Writ of Certiorari is prayed for, existence of statutory alternative remedy cannot stand in the way. For such purpose he referred to an authority which is not noted in the judgment and order.

Corporation Authorities are represented.

The judgment and order records the submissions made in Court. The submissions as advanced by the respective parties were dealt with to the best of the ability of the Court.

I find no reason to revisit the judgment and order dated September 25, 2020.

The writ petition was itself was a mechanism to delay the corporation firm realizing the just taxes from the petitioners. The petitioners did not prefer the statutory appeal from the assessment order in order to avoid the statutory deposit. They did not prefer any appeal from the order disposing of the writ petition, again with the same motive of avoiding paying the taxes. The review petition is another attempt to delay the recovery of taxes. Corporation authorities, as all instrumentalities of the state are grappling with the problem of the pandemic. It is imperative that tax payers pay their share of taxes so that Corporation is in a position to meet the emergent situation.

The review petition is a mala fide attempt for not paying the taxes. The petitioners must be visited with consequences for its mala fide attempts.

RVWO 10 of 2020 is dismissed with costs assessed at Rs. 10 lakh to be paid to the West Bengal Legal Aid Services, Kolkata by the petitioners within a fortnight from date. The petitioners will deposit receipt of such costs with the Registrar, Original Side. In the event of non-receipt of evidence of payment of such costs as directed, the Registrar, Original Side will take appropriate steps for recovery of such costs including filing of insolvency proceedings against the petitioners. Department will communicate this order to the Registrar, Original Side for compliance.

(DEBANGSU BASAK, J.)

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