

**M/S. IIJT EDUCATION PRIVATE LIMITED &
ANR. VS. KOLKATA MUNICIPAL CORPORATION**

Mr. Biswajib Ghosh
Mr. Subhasish Sengupta
Mr. Avirup Chatterjee
..for the petitioners
Mr. Alok Ghosh
Mr. Swapan Kr. Debnath
..for the K.M.C.

This revisional application has been filed challenging the judgement and order dated July 10, 2018, passed by the learned Municipal Assessment Tribunal, 1st Bench, Kolkata Municipal Corporation in Municipal Assessment Appeal No.754 of 2016.

According to the petitioners, the said assessment was made contrary to the settled proposition of law as laid down by this Court as also contrary to the procedure usually followed by the Kolkata Municipal Corporation.

During the pendency of the revisional application, the petitioners came across the Waiver Scheme, 2020 and this waiver scheme allowed the assessee to avail of the benefit of 100% waiver of interest and penalty on the outstanding tax.

The matter was mentioned before this Court

for a direction upon the Kolkata Municipal Corporation to allow the petitioners to avail of the said waiver scheme. It is informed that the said waiver scheme is due to expire on February 28, 2021.

Mr. Ghosh, learned Advocate for the Kolkata Municipal Corporation submits that unless the principal amount is accepted on the basis of the annual valuation decided by the authorities and upheld by the learned Tribunal, the question of allowing the petitioners to avail the waiver scheme would not arise. According to Mr. Ghosh, by taking into account the principal amount, that is the annual valuation which has been assessed, the interest and penalty are imposed. If the said valuation is under challenge then the interest and penalty arising from the non-payment of the same could not be waived. Mr. Ghosh, also disputes the contentions of the petitioners with regard to the merits.

The learned Advocate for the petitioners submits on instruction, that the petitioners are interested to avail all the benefits under the waiver scheme made available to the assesses of the Kolkata Municipal Corporation.

Mr. Ghosh is requested to intimate his client that the petitioner be allowed to avail the waiver scheme. The application of the petitioners should be accepted and dealt with on an urgent basis. If any excess amount has

been paid, the same shall be adjusted.

This revisional application is disposed of.

There will be however no order as to costs.

Urgent photostat certified copy of this order be given to the parties on priority basis, if the same is applied for.

(Shampa Sarkar,J.)

