01.12.2021
Sl. No.22
srm

W.P.A. No. 5233 of 2021

Amitava De Bhowmick & Anr.
Vs.
The Kolkata Municipal Corporation & Ors.

Mr. Arnab Saha
…for the Petitioners.

Mr. Ranajit Chatterjee,
Mr. Subhrangsu Panda,
Ms. Tanusree Dasgupta
…for the KMC.

Despite service, none appears on behalf of the respondent No.8. Affidavit of service is taken on record.

The writ petition has been filed alleging grant of a separate assessee number to the respondent No.8 by the Kolkata Municipal Corporation for the purpose of property tax.

It is alleged that the said action of the corporation has been misused by the said respondent No.8 before the Civil Court where a proceeding for eviction is pending against her. It is submitted that the property tax bills holding the respondent No.8 as the person liable is being treated as a document in proof of title of the respondent No.8 in respect of the ground floor of Premises No.53/2A, S.N. Banerjee Road, P.S. Taltala, Kolkata.

Mr. Chatterjee, learned Advocate appearing on behalf of the Kolkata Municipal Corporation, submits that the respondent No.8 was considered to be the person responsible to pay the tax in respect of the said premises, but the corporation also recognised the petitioners as the owners of the said premises as would appear from the property tax bills. He further submits that the law permits such apportionment of tax when the occupier's share is not paid by the owner/landlord. He further submits that the property tax payable by the landlord in respect of the entire building was outstanding and finding no other alternative, such apportionment was made.

From the perusal of the property tax bills, it appears that the respondent No.8 has been made the person responsible and the owners, who are the petitioners before this Court, have been recognised and their names have been mentioned in the said bills.

The property tax bill is only a document to show that the respondent No.8 was liable to pay the property tax while occupying the said premises. Such bill does not legalise the nature of occupation nor does it create any title or ownership. No equity can be claimed on the basis of this document with regard to title in the civil suit. The apprehension of the petitioners does not appear to be correct.

Under such circumstances, the writ petition is disposed of with the above observations.

This order shall not be construed as a decision as to whether there is any outstanding property tax or not. This order shall not prevent the landlords/owners from applying to the corporation expressing their intention to pay the entire property tax of the building including the occupier's share, which shall be considered in accordance with law upon hearing all the interested parties, especially the respondent No. 8 and disposed of with reasons by passing an order. The said order shall be communicated to the parties.

There will be no order as to costs.

All parties are to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)