Court No. 24

20.04.2021

(Item No. 9)

(AB)

W.P.A. 4915 of 2020
(via video conference)

Smt. Sunanda Saha & Ors.
vs
The Kolkata Municipal Corporation & Ors.

Mr. Raghunath Chakraborty
Ms. Amrita De
...... for the petitioners
Mr. Alok Kumar Ghosh
Mr. Gopal Chandra Das
..... for the KMC

The petitioners by a representation dated 11th February, 2020 before the Commissioner of the Kolkata Municipal Corporation has mentioned that they happen to be the 1/6th shareholders of the premises No. 11/40, Panditia Road, Kolkata – 700 029.

By the said representation the petitioners have prayed for apportionment of the taxes in respect of the said premises. The petitioners complain that the said apportionment has not been considered by the Kolkata Municipal Corporation till date.

The learned advocate appearing for the respondents submits that by the said representation the petitioners have prayed for apportionment of valuation of assessment of each owners in respect of 1/6th share of taxes. The same is not permissible.

It has been submitted that in terms of provision of Section 178(6) of the Kolkata Municipal Corporation Act, 1980 the Municipal Commissioner, upon an application made on behalf of the owner or occupier of any land or building and upon payment of such fees as may be determined by the Corporation, furnish information to such person regarding the apportionment of the property taxes among the several occupiers, for the current period or the period immediately preceding.

It has been submitted that nothing more than furnishing information is permissible in terms of the aforesaid section. It has further been contended that the petitioners have themselves claimed that they are $1/6^{th}$ shareholders of the property in question and accordingly there is no further requirement for apportionment of the property taxes.

As the petitioners themselves are aware of the fact that they are liable to pay $1/6^{th}$ share of the taxes as assessed by the Kolkata Municipal Corporation, accordingly there is no requirement for passing order for consideration of the representation made by the petitioners.

Be that as it may, as it appears that the application filed by the petitioners praying for apportionment of taxes is pending consideration at the end of the Kolkata Municipal Corporation and the learned advocate for the petitioners submits that the same may be treated as an application under Section 178(6) of the Kolkata Municipal Corporation Act, 1980, accordingly the instant writ petition is disposed of by directing the respondent No. 2 being the Commissioner of the Kolkata Municipal Corporation to take steps for disposal of the representation filed by the petitioners on 11th February, 2020 in accordance with the provisions of Section 178(6) of the Act, at the earliest, but positively within a period of sixteen weeks from the date of receipt of a copy of this order.

The said respondent shall pass a reasoned order and communicate the same to all the necessary parties immediately thereafter.

The writ petition is disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon completion of usual legal formalities.

(Amrita Sinha, J.)