

10.02.2021  
SL No.9  
Court No.24  
(P.M.)

**WPA 8827 of 2020**

**Umang Apartment Private Limited & Ors.  
Vs.  
The State of West Bengal & Ors.**

Mr. Dipankar Pal  
Ms. Sinthia Bala  
... for the petitioners

Mr. Alok Kr. Ghosh  
Ms. Sima Chakraborty  
... for Kolkata Municipal Corporation.

The petitioner is aggrieved by the amount of property tax that has been assessed in respect of the property in question.

According to the provisions of the Kolkata Municipal Corporation Act, 1980, as amended, the Municipal Assessment Tribunal is the appropriate forum to deal with the order of assessment passed in respect of the property in question.

In view of the above, the instant writ application stands dismissed.

Dismissal of the writ petition will however not stand in the way of the writ petitioner from approaching the appropriate forum in accordance with law, if so advised.

Urgent photostat certified copy of this order, if applied for, be given to the parties on completion of usual formalities.

**( Amrita Sinha, J.)**