06.07.2021
Court No. 19
Item no.05
CP

WPA 9015 of 2020

Sri Amit Kumar Banerjee
VS
Konnagar Municipality & ors.

(via video conference)

Mr. Ayan Banerjee
Ms. Debasree Bhamali

....for the petitioner.

Mr. Triptimoy Talukdar
Ms. Aishwarya Chatterjee

...for the municipality.

This writ petition has been filed challenging a downloaded decision of the Konnagar Municipality.

It is the contention of the petitioner that when the petitioner tried to make payment of tax for the period being, 1st quarter of 2020-21, the website stated as follows:

"Error: Payment Aborted! Assessee Marked as disputed".

According to Mr. Banerjee, the payment should not have been aborted and the assessment register should not have been altered with the remark 'disputed' without granting an opportunity to the petitioner to substantiate his case as to why the payment should be rightfully accepted from the petitioner in respect of the land in question. Mr.

Banerjee, further submitted that once the petitioner had already made payment which was accepted by the municipality and the petitioner had also got a decree for eviction against the encroachers in respect of the property, the petitioner should not be debarred from paying such taxes.

Mr. Talukdar, learned advocate appearing on behalf of the municipality, submits that the petitioner had admitted in paragraph 13 of the writ petition that the land in question was classified as 'viti' and subsequently in the record of rights the same was mentioned as a play ground under the raiyati interest of the petitioner's father. Noticing such anomaly the father of the petitioner approached the appropriate authority for correction of the entry in the record of rights but as a civil suit was pending the correction could not be made. According to Mr. Talukdar, unless the entry in the record of rights was corrected with regard to the classification, the tax could not be taken.

However these are questions of fact which need to be assessed and ascertained on the basis of the records and submissions of the parties.

It appears that the petitioner has made a representation to the Chairman, Konnagar Municipality dated August 19, 2020 ventilating his grievances.

Under such circumstances, the competent authority of the municipality is directed to consider the case of the petitioner in accordance with law and pass a reasoned order upon granting an opportunity to the petitioner and any other interested persons, of being heard. The petitioner shall be allowed to produce all documents in support of his claim.

If the municipal authority is satisfied that the petitioner can be allowed to pay the holding tax, then the assessment list shall be corrected and the holding tax shall be accepted from the petitioner. If the municipal authority finds that the same cannot be allowed a reasoned order shall be passed and intimated to the petitioner.

The entire exercise shall be completed within a period of two weeks from date of communication of this order.

It goes without saying that if the municipal authority has acted on the basis of the complaint or objection from any person or authority, the copy of the same shall be supplied to the petitioner within three days from date of communication of this order.

With the above observations, this writ petition is disposed of. There shall be no order as to costs.

Parties are to act on the server copy of this order.

(Shampa Sarkar, J.)