ORDER SHEET

WPO 137 of 2021
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

TAPAN KUMAR SEAL & ORS.
VS.
THE KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date: 18th March, 2021

Mr. Sobhan Majumder, Advocate for the petitioners.
Mr. Gurudas Mitra, Ms. Manisha Nath, Advocates for K. M. C.
Mr. Sudhakar Thakur, Advocate for respondent no.3.

The Court : Affidavit of service filed in Court today is retained with the record.

The petitioners are the recorded owners of the premises no.3/1, Surendra Lal Pyne Lane, Kolkata – 700012. The names of the petitioners appear in the tax receipt issued by the Kolkata Municipal Corporation in the year 2013-2014 and also in the year 2020-2021.

The allegation of the petitioners is that the names of Goutam Addhya and Monika Dutta have been incorporated in the tax receipt issued by the Kolkata Municipal Corporation for the year 2020-2021.

According to the petitioners, the Kolkata Municipal Corporation ought to have issued a notice under Section 192(2)(i) of the Kolkata Municipal Corporation Act, 1980 prior to making any alteration in the Municipal Assessment Book.

The petitioners claim to have made representation before the Kolkata Municipal Corporation and complain that the same has not been taken into consideration by the authority till date.

The learned Advocate representing the Kolkata Municipal Corporation refers to paragraph 6 of the writ petition wherein the petitioners admit that the persons whose names have been incorporated in the tax receipt for the year 2020-2021 are the co-owners of the property in question. It has been submitted that on the application made on behalf of Goutam Addhya and Monika Dutta that their names have been included in the tax receipt of the year 2020-2021.

The learned Advocate appearing on behalf of the respondent no.3 submits that the respondent no.4 Monika Dutta has expired on 28th September, 2019. A photocopy of the death certificate recording the death of Monika Dutta is retained with the record.

The learned advocate for the respondent no. 3 submits that they are the co-owners of the property in question.

Section 192(1) lays down that notwithstanding anything contained in Section 190, the Municipal Commissioner may, at any time, amend the Municipal Assessment Book; (i) by inserting therein the name of any person whose name ought to be inserted.

Section 192(2)(i) mentions that a notice of not less than 15 days shall be given to the owner or to the lessee, sub-lessee or occupier of the land or building of the place, time and date on which any amendment of the assessment book is intended to be made under this section.

The Kolkata Municipal Corporation invoked the aforesaid provision and on being satisfied about the ownership of the private respondents incorporated their names in the tax receipt. The names of the previous owners have not been deleted from the tax receipt issued by the Kolkata Municipal Corporation. The petitioners have also admitted in the writ petition that the private respondents are the co-owners of the premises in question. As the petitioners have not denied or challenged the ownership of private respondents accordingly their names have been rightly inserted in the tax receipt. The petitioners have not been prejudiced in any manner whatsoever by the act of incorporating the name of the private respondent in the tax receipt. Had the names of the petitioners been removed/deleted from the tax receipt then certainly a prior notice to the amendment/alteration was required. In the admitted facts and circumstances of the present case it does not appear that there has been any infraction in the aforesaid rules.

In view of the above, no relief can be granted to the petitioners in the instant case.

The writ petition stands 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.)

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