

WPO No. 591 of 2021
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

DIPAK KUMAR GUPTA & ORS.
Versus
KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:

The Hon'ble JUSTICE SHAMPA SARKAR

Date : 10th September, 2021

(Via Video Conference)

Mr. Sakya Sen, Adv.
Mr. Arindam Paul, Adv.
Mr. Sunil Kumar Gupta, Adv.
... for Petitioner Nos.1,2&3

Mr. Biswajit Mukherji, Adv.
Ms. Manisha Nath, Adv.
... for KMC

The Court : This writ petition has been filed by an assessee of property tax challenging an intimation issued by the Assessment Collection Department, Kolkata Municipal Corporation, dated April 5, 2021.

It is contended that the name of the petitioner in respect of Premises No.1/1, Hemkar Lane, Kolkata-700 005 was mutated in respect of the petitioners' share upon the petitioners having paid all

the outstanding property tax. Reliance is placed on page 19 of the writ petition which shows previous letter of intimation dated March 2, 2017 requiring the petitioner to pay the outstanding dues. The period, quarter, bill type etc. have been mentioned in the said notice. The present impugned notice is more or less a copy of the earlier demand notice without much change. The same amounts for the same periods against the same bill types have been claimed once again although receipts have been annexed to the writ petition showing that the entire amount as claimed by the intimation letter dated March 2, 2017 has been paid. Records reveal that No Objection/No Outstanding Due Certificates have also been issued by the Assessor-Collector.

This Court is not going into the merits of claims of the petitioners. However, the Court finds that there are periods and bills which are overlapping and which have also been paid, as prima facie appears from the records, before the mutation was completed. However, the matter is referred back to the competent authority, that is, the Assessor-Collector(North), Kolkata Municipal Corporation, who shall look into the matter, consider the grievances of the petitioner as also the records and rectify the demand/bills and its records if the same are found to be inconsistent or incorrect. The Assessor-Collector(North) shall dispose of the demand justice dated July 23, 2021, appearing as Annexure P/10 at page 56 of the writ petition, dated July 23, 2021 in accordance with law.

The Assessor-Collector(North) shall give a hearing to the petitioners and/or their representatives, allow the petitioners to submit all records in support of their contention and the same shall be disposed of with a reasoned order within 6(six) weeks from the date of communication of this order.

Copy of the representation along with the server copy of this order shall be communicated to the Assessor-Collector(North), Kolkata Municipal Corporation.

Till the disposal of the representation of the petitioner's demand justice, no coercive action will be taken.

The writ petition is disposed of.

(SHAMPA SARKAR, J.)