03.03.2022
Item No.08
Court No.6.
S. De

Through Video Conference
M.A.T. 1 of 2022
I.A. No. CAN 1 of 2022
Amitava De Bhowmick & Anr.
Vs
Kolkata Municipal Corporation & Ors.

Mr. Arnab Saha,
…for the appellants.

This appeal is preferred against an order dated December 1, 2021 whereby W.P.A. 5233 of 2021 was disposed of.

The writ petitioners claim to be owners of the premises in question. The private respondent claims to be a tenant of the writ petitioners. However, the writ petitioners say that the private respondent is a trespasser and is illegally occupying his portion of the building in question. Eviction Suit is pending against the private respondent.

The grievance of the writ petitioners before the learned Single Judge was that the Kolkata Municipal Corporation (K.M.C.) has granted a separate assessee number to the private respondent for the purpose of Property Tax. It was submitted before the learned Judge that Property Tax bills showing the separate assessee number which are raised on by the private respondent may be misused by her in the pending Civil Suit in as much as it may be argued that such separate assessee number amounts to recognition of independent right, title or interest of the private respondent in the premises in question.

The learned Single Judge has clarified that a property tax bill is only a document to show that the private respondent is liable to pay the Property Tax while occupying the premises in question. Such bill does not legalize the nature and occupation nor creates any title or ownership. No equity can be claimed on the basis of such document with regard to title in the Civil Suit. The learned Judge further granted liberty to the writ petitioners to apply to the K.M.C. expressing their intention to pay the entire Property Tax of the building in question, including the occupier's share.

In view of the aforesaid, we are of the opinion that the apprehension of the writ petitioners without any basis. There is no reason for the writ petitioners to be worried. We see no infirmity in the order under appeal.

MAT 1 of 2022 is, accordingly, dismissed along with the connected application being no. CAN 1 of 2022.

It is expected that if the appellants raise any query with the K.M.C. pertaining to the tax liability in respect of the premises in question, K.M.C., being a statutory body and discharging public duties, shall promptly respond to such query.

Urgent certified photostat copy of this order, if applied for, shall be given to the parties as expeditiously as possible on compliance with all the necessary formalities.

(Kausik Chanda, J.) **(Arijit Banerjee, J.)**