Item No. 25

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

9.11.2022
Ct-24

WPA 1579 of 2022
Uma Gupta
v.
Kolkata Municipal Corporation & Ors.

Ms. Jagriti Bhattacharya
Mr. Abhradip Jha
... for the petitioner.

Mr. Biswajit Mukherjee
Mr. Swapan Kumar Debnath
... for KMC.

The petitioner is aggrieved by the assessment of annual valuation intimated to the petitioner by the SPIO & Assessor-Collector (J. Unit, Borough-XI) of the Kolkata Municipal Corporation by communication dated March 3, 2021 that there is unpaid demand of property tax amounting to Rs. 1,93,975/-, as on date.

The petitioner submits that prior thereto the petitioner cleared all dues in respect of the subject premises and no-objection certificate was issued by the Kolkata Municipal Corporation on November 2, 2020. The said no-objection certificate was issued based on the annual valuation of Rs. 8,60,770/-with effect from the fourth quarter of 2019.

The learned advocate for the petitioner submits that despite the no-objection certificate issued, the petitioner has been intimated about the outstanding property tax amount to Rs. 1,93,975/- only. The same is arbitrary.

The petitioner filed representation before the Assessor-Collector in December 2021 and alleges that the same has not been taken into consideration till date.

Learned advocate representing the Kolkata Municipal Corporation submits that annual valuation of the property has been determined on the basis of the self-assessment form submitted by the petitioner under the unit area assessment system. If the petitioner is aggrieved by the said valuation, then the objection filed by the petitioner may be considered by the concerned authority.

It appears from the submissions made on behalf of the parties that the Corporation has assessed the annual valuation relying upon the details submitted by the petitioner. The objection filed by the petitioner against the assessment of annual valuation is pending consideration at the end of the Assessor-Collector.

In view of the above, the present writ petition is disposed of by directing the respondent no. 6 being the Assessor-Collector (J.Unit, Borough-XI) to take into consideration the representation filed by the petitioner in December 2021 in accordance with law, after giving reasonable opportunity of hearing to the petitioner and pass a reasoned order and communicate the same to the petitioner. Steps shall be taken to dispose of the representation at the earliest but positively within a period of twelve weeks from the date of communication of a copy of this order.

Learned advocate for the petitioner is directed to forward a copy of the representation dated December 7, 2021 to the aforesaid respondent at the time of communicating the order of this Court.

It is made clear that this Court has not entered into the merits of the claim of the petitioner and all points are left open to be decided by the aforesaid respondent at the time of consideration of the said representation.

The writ petition stands disposed of.

Urgent certified photocopy of this order, if applied for, be supplied to the parties expeditiously on compliance of usual legal formalities.

Sh **(Amrita Sinha, J.)**