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08.08.2022
d.p.

**In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side**

W.P.A. 2964 of 2022

**Sauvav Kumar Dutt
-versus
The State of West Bengal & Ors.**

**Ms. Manika Roy.
...For the Petitioner.**

**Mr. Biswajit Mukherjee,
Ms. Piyali Sengupta.
...For KMC.**

**Mr. Jaharlal De,
Mr. Srikanta Paul.
...For the State.**

Affidavit-of-service filed in Court today is taken on record.

None appears on behalf of the respondent Nos. 9 to 15 in spite of service.

The matter relates to Premises No. 13, Raja Raj Ballav Street. The petitioner claims to be a beneficiary to the Estate of Bireswar Dutt 2, Abhedananda Road, Kolkata-700006.

According to the petitioner, he has a share in the property at 13, Raja Raj Ballav Street.

The petitioner is aggrieved by the act of the Kolkata Municipal Corporation in issuing the Letter of

Intimation of unpaid property tax bill in respect of the said premises by recording the name of the owners as Indra Nath Paul and Chandra Nath Paul.

According to the petitioner, he also has a share in the property but the Corporation has only recorded the property and mentioned the names of Indra Nath Paul and Chandra Nath Paul as owners.

The petitioner through his learned advocate made a representation before the Kolkata Municipal Corporation on 6th January, 2022 and alleges that the same has not been taken up for consideration till date.

From the documents annexed to the writ petition, it appears that the property stood mutated in the names of Indra Nath Paul and Chandra Nath Paul way back on 8th October, 2013.

It is settled law that mutation is not the document in support of ownership of a property. The ownership of the property flows from the title deed. The purpose of mutation is only to identify the person liable to pay tax in respect of the property.

It is made clear that recording the names of Indra Nath Paul and Chandra Nath Paul in the Letter of Intimation for unpaid property tax bill issued by the Kolkata Municipal Corporation is not the document in respect of title of ownership of the aforesaid two persons.

With the above observations, 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.

(Amrita Sinha, J.)