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17.08.2022  
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**In The High Court At Calcutta  
Constitutional Writ Jurisdiction  
Appellate Side**

**W.P.A 4961 of 2022**

**Susmita Chatterjee  
-versus  
The Howrah Municipal Corporation & Ors.**

**Mr. Tanmoy Choudhury.  
...For the Petitioner.**

**Mr. Sunny Nandy,  
Mr. A. Chowdhury,  
Ms. Susmita Kumari Singh  
...For the Respondent No.7.**

**Mr. Sandipan Banerjee,  
Mr. Sobham Majumder,  
Mr. Ankit Sureka.  
...For HMC.**

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

The petitioner is aggrieved by the act of the Howrah Municipal Corporation in recording the name of Ashim Jiban Mukherjee, the respondent No.7 as owner of the business M/s. Rita Textile and M/s. Mukherjee Wood Shop.

The petitioner submits that as per the deed of settlement entered by and between the predecessor-in-interest of the petitioner and the respondent No.7, the aforesaid two businesses fall within the allocation of the petitioner.

It is improper for the Howrah Municipal Corporation to incorporate the name of the respondent No.7 as owner of the said businesses.

The petitioner filed a representation before the Commissioner as well as the Executive Engineer (Building), Howrah Municipal Corporation and alleges that the same has not been taken up for consideration till date.

Learned advocate appearing for the respondent No.7 disputes the claim of the petitioner.

It is settled law that mutation does not confer or extinguish title. Mutation is only for the purpose of ascertaining the person liable to pay tax in respect of the property.

Be it recorded that the recording of the name of the respondent No.7 as owner in the records of the Howrah Municipal Corporation will not grant the ownership right in favour of the aforesaid respondent.

The parties will be at liberty to approach the appropriate forum for declaration of their rights in accordance with law, if so advised.

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.)**