31.03.2022
Court No. 19
Item no.9
GB

W.P.A. No. 5398 of 2022

Santanu Basu

Versus

The Kolkata Municipal Corporation & Ors.

Mr. Rupak Ghosh,
Mr. Vinak Basu,
Mr. Arindam Paul.

..for the petitioner.

Mr. Biswajit Mukhjeree,
Ms. Manisha Nath.

....for the K.M.C.

Affidavit-of-service and supplementary affidavit filed in Court today be kept with the record.

The petitioner is aggrieved by some letters of intimation, which have been issued by the Kolkata Municipal Corporation with regard to the property tax in respect of the premises situated at P21, C.I.T. Scheme No.XLVIII, Kolkata. According to the petitioner, most of the amount claimed had been paid by the petitioner under a waiver scheme. It is alleged that even after such payment was made, the periods for which the letters of intimation have been issued overlapped with the period for which, the amounts had been deposited under the waiver scheme. It is further submitted that Rs. 30 lakhs had already been deposited with the Corporation, under protest, but the Corporation had kept the same in the suspense account. Hence, it is prayed that the letters of intimation be set aside by this Court upon, *inter alia*, holding that the amount paid under the waiver scheme and the subsequent amount of Rs. 30 lakhs, which had been kept in the suspense account, should suffice the requirement of payment of the entire property tax in respect of the property in question.

Mr. Mukherjee, learned advocate appearing on behalf of the Kolkata Municipal Corporation, submits that the petitioner himself had written a letter to the Corporation to allow the petitioner easy instalments to pay the amount, after the pandemic was over. He submits that a representative of the petitioner appeared before the hearing officer and accepted the valuation by signing on the valuation sheet.

The petitioner denies the fact that his representative had accepted the valuation.

This Court is not required to go into the correctness of the statements of the petitioner in view of the fact that these facts must be documented in the records of the Corporation. However, the letters of intimation provides that if the person who has been served with such notice disagrees with the records of the Corporation as regards the outstanding dues, the said person can approach the appropriate authority with documentary evidence of his claims to substantiate that the demand raised by the Corporation, was not in accordance with law.

Under such circumstances, the petitioner is directed to approach the Chief Manager Revenue, South, Kolkata Municipal Corporation, with a detailed representation annexing the documents to be relied upon, within a week from date. The Chief Manager Revenue, (South), upon receipt of the said representation shall fix the date of hearing. Such date shall be intimated to the petitioner and upon hearing the petitioner and upon perusal of all the documents that shall be submitted, a reasoned order shall be passed and communicated to the petitioner.

The entire exercise shall be completed within a period of three weeks from date of receipt of the petitioner's representation.

On the assurance of Mr. Mukherjee that the personnel of the Corporation shall not disturb the petitioner's business, no further orders are being passed in this case. The Corporation has ready indicated the dues in the notices, which have been pasted. Further notices are not required to be pasted for the time being.

Accordingly, the writ petition is, thus, disposed of.

However, there shall be no order as to costs.

Parties are to act on the basis of the learned advocate's communication.

(Shampa Sarkar, J.)