Sl. No.1
15.09.2022
Court No.24
B.M.

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A 7650 of 2021

Sk. Anwar
Versus
The State of West Bengal & Ors.

Mr. Supriyo Chattopadhyay
Mr. Samaresh Chandra Dhara
Mr. Sabyasachi Hazra
... for the Petitioner
Mr. Manas Kundu
Mr. Sudip Sarkar
... for the State
Mr. Sounak Bhattacharya
Mr. Sounak Mondal
... for the Asansol Municipal Corporation

The petitioner is aggrieved by the enhancement of property tax in respect of his premises.

According to the petitioner, the hike is an excessive one and is not in accordance with valuation assessed by the West Bengal Valuation Board. Previously the petitioner used to pay a sum of Rs.900/- per quarter on account of property tax. The same has gone up to Rs.23,586/- per quarter.

The Revenue Officer of the Asansol Municipal Corporation has filed a report before this Court wherein it has been mentioned that previously the property of the petitioner was assessed when the holding comprised of land only and the property tax imposed was Rs.900/- per quarter.

Thereafter, the petitioner constructed pump house, electric room, Weigh Bridge, Administrative Bull. Because of such construction work, the total covered area measuring at about 1181 sq.ft. was assessed at Rs.23,586/- per quarter. The same was effective from the period 1st April, 2016 onwards.

The petitioner continued paying at the lower rate per quarter and did not pay in terms of the revisional assessment. Accordingly, dues of the petitioner got accumulated and after subtracting the amount that has been paid on account of property tax, the present due of the petitioner is Rs.3,62,976/- upto 31st March, 2020.

As regards grievance of the petitioner with the license fee for renewal of the certificate of enlistment, the report of the Revenue Inspector mentions that the certificate of enlistment under Section 273 of the West Bengal Municipal Corporation Act, 2006 was made effective from the financial year 2017-18 for a sum of Rs.1 lac only with regard to business of coal.

The license fee has been enhanced from the financial year 2018-19 and presently the enhanced amount is Rs.1,10,000/- only per year.

The petitioner on the earlier occasion failed to clearly mention the nature and trade and, accordingly, paid less amount on account of fees for renewal of certificate of enlistment. The petitioner is carrying on business of coal and he is required to pay a sum of Rs.1,10,000/- per year on account of issuance of trade license.

Though the petitioner disputes the contention as put forth in the report and submits that tax has not been assessed in accordance with the valuation assessed by the West Bengal Valuation Board, the writ Court ought not to enter into disputed questions of fact.

In view of the above, no relief can be granted to the petitioner in the instant case.

The writ petition fails and is hereby dismissed.

Exception to the report and the affidavit of service filed by the petitioner in Court today is retained with the records.

Urgent photostat certified copy of this order, if applied for, be given to the parties on completion of usual formalities.

(Amrita Sinha, J.)