24.03.2022
Court No. 19
Item No.8
sn

WPA 9480 of 2021

Arnab Chatterjee
Vs.
The State of West Bengal & ors.

Mr. Ratul Das
Mr. S.M.Rakshit
Mr. R. Chowdhury
.....for the petitioner.

Mr. Ranajit Chatterjee
Mr. Jayanta Kr. Dhar
..for the K.M.C.

The petitioner is aggrieved by the claim of the principal amount of Rs.7118/-, penalty of Rs.711.8/- and interest of Rs. 5384.77/- as demanded by the Kolkata Municipal Corporation under the heading "Outstanding Dues" as on March 31, 2020. The demand is in respect of a flat situated at 6 A1, Bay Tower, Hiland Park, 6th floor, 1925 Chak Garia, Kolkata 700 094 along with a car parking space, in Ward no. 109, Borough XII, mutated under Assessee No. 311090340170.

It is the contention of the petitioner that there was some mistake with regard to payment of Rs.6762/- as the property tax for the 3rd and 4th quarters of 2013-2014. The said mistake has occurred at the end of the Corporation.

The records reveal that the petitioner paid the said amount by Demand Draft. The principal amount, which has been claimed in the letter of intimation, as Rs. 7,118/- is the principal amount, without rebate. The penalty and interest levied was also on the assumption that the property tax of Rs. 6762/- for the 3rd and 4th quarters of 2013-2014 had not been paid.

Mr. Dhar, learned advocate for the KMC has submitted, on instructions, that the mistake had been detected by the Corporation and the property tax of Rs.6762/- had been credited to the account of the KMC, maintained with the Union Bank of India, against Account No. 301301010021136 on November 25, 2013. However, he submits that the interest and penalty which was levied and is under challenge before this Court, has been waived as the principal amount of Rs.6762/- was credited at the appropriate time, no further demand of Rs.7118/- along with interest and penalty shall be levied in respect of the property in question and a 'no due' certificate will be issued.

As the Corporation has submitted before this Court that the said demand was issued by mistake and shall not be acted upon, nothing further remains to decided in this writ petition.

In view of the submissions made by the learned advocate for the Corporation upon written instructions, necessary rectification in the records of the corporation shall be made. The “No Due” Certificate in respect of the said premises shall be issued within a period of two months from the date of communication of this order, if the present taxes are paid.

Accordingly, the writ petition is disposed of.

There will be however no order as to costs.

All parties are directed to act on the basis of server copy of this order and/or the learned advocate’s communication.

(Shampa Sarkar, J.)