

Sl. No.83
15.11.2022

Court No.24
B.M.

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A 19339 of 2021

West Bengal Waste Management Ltd.
versus
The State of West Bengal & Ors.

Mr. Debrup Bhattacharjee
Mr. Ritesh Kumar Ganguly
... for the petitioner

Mr. Jahar Lal De
Mr. Swapan Kumar Pal
Mr. Debarati Sen (Bose)
... for the State.

Mr. S. M. Hassan.
Mr. Anupama Yasmin
... for the Haldia Municipality.

The petitioner has been created by a joint venture agreement between Haldia Development Authority and Ramky Enviro Engineers Limited.

The petitioner is responsible for providing infrastructure/facility meant for effective management of hazardous waste, municipal waste, Bio medical waste and other waste management services to the industries, healthcare establishments, urban local bodies and residents of Haldia etc.

For the purpose of implementation of Waste Management work, the petitioner was given permissive possession certify by the Chief Executive Officer, Haldia Development Authority in the year 2007.

Haldia Municipality by a notice dated 4th August, 2022 intimated the petitioner about the assessment of annual valuation of the said property and mentioned that in the event the petitioner object to the same, then formal objection may be filed within a prescribed period.

The petitioner objected to the imposition of the annual valuation. A hearing was conducted by the Municipality. The petitioner submitted detailed representation before the Chairman, Haldia Municipality in August, 2021. The same is yet to be disposed of.

According to the petitioner, Haldia Development Authority being the owner of the property will be liable to pay tax and not the petitioner who is in permissive possession thereof.

Further contention is that the land in question is yet to be assessed by the West Bengal Valuation Board and accordingly, the Municipality cannot fix the annual valuation of the said property.

The petitioner submits as the petitioner is providing service to the Haldia Municipality also, the Municipality, instead of paying the service charges of the petitioner, is trying to adjust the same allegedly on account of property tax dues in respect of the property where the petitioner has set up its business.

Learned advocate representing the Municipality submits that as the petitioner is in permissive possession, it will be liable to pay the property tax. No submission has however, been forwarded as to whether the property in question was assessed by the West Bengal Valuation Board.

Without going into the details of the matter, as it appears that the representation objecting to the fixing of the valuation of the said property is pending consideration at the end of the Chairman, Haldia Municipality, accordingly, the present writ petition is disposed of by directing the Chairman, the respondent no.3 or in his absence, the Administrator of the Haldia Municipality to take a decision with regard to the objection filed by the petitioner strictly in accordance with law, after giving reasonable opportunity of hearing to all the necessary parties including the Haldia Development Authority and pass a reasoned order and communicate the same to the parties immediately thereafter.

The aforesaid exercise shall be concluded at the earliest but positively within a period of twelve weeks from the date of communication of this order.

Learned advocate for the petitioner is directed to forward a copy of the representation dated 16th August, 2021 to the aforesaid respondent along with all

supporting documents at the time of communicating the order of the Court.

It is made clear that this Court has not entered into the merits of the claim of the petitioner and all points are left open to be decided by the aforesaid respondent at the time of consideration of the said representation.

Prior to taking a final decision in the matter, the respondent authority is directed not to take any coercive steps against the petitioner to pay off the property tax dues as impugned in the present writ petition.

The writ petition stands disposed of.

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

(Amrita Sinha, J.)