

Item No. 92

15.11.2022
Ct-24

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 19715 of 2022

Savitri Chouhan

-vs.-

The Kolkata Municipal Corporation & Ors.

Mr. Satya Ranjan Kundu

Mr. Sudhir Kumar Das

...For the Petitioner.

Mr. Biswajit Mukherjee

Ms. Tanushree Dasgupta

... for KMC.

Leave granted to the learned advocate-on-record of the petitioner to implead the Chief Manager (Revenue) as party respondent in the present writ petition. The formality of serving a copy of the writ petition upon the added respondent stands dispensed with as learned advocate has already entered appearance on behalf of the Kolkata Municipal Corporation.

The matter relates to the Premises No. 47A, Chittaranjan Avenue, Kolkata-700 012.

The petitioner claims to be a tenant of the said premises and is running a hotel over there. The petitioner claims that she has forty rooms under her possession and the rent per month that she pays to the landlord being the respondent no. 5 is Rs. 7,500/- per month.

The Kolkata Municipal Corporation has put a padlock on all the forty rooms of the petitioner as there is property tax due amounting to Rs. 5,53,96,081/-.

The distress warrant issued under Section 219(1) of the Kolkata Municipal Corporation Act dated July 26, 2022 mentions that tax is due in respect of the said premises from the fourth quarter of 1992-93 to the fourth quarter of 2022-23.

The petitioner submits that as she is a tenant in respect of the said premises and regularly pays rent to the landlord, she is not liable to pay tax in respect of the said premises.

Highlighting her grievances a representation has been filed before the Kolkata Municipal Corporation on August 2, 2022. The same is yet to be decided by the respondent authority.

The respondent no. 5 being the present owner of the property and the respondent nos. 6 to 10 the erstwhile owners are not represented in Court.

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

It has been submitted on behalf of the Kolkata Municipal Corporation that the tax in respect of the said property is pending for more than thirty years. The total amount that is due and payable is more than five crore. The Corporation was left with no other alternative but to issue distress warrant.

It has been submitted that the present owner did not take any steps to mutate the property after the transfer was made.

As it appears that the representation filed by the petitioner against the distress warrant is pending consideration before the Kolkata Municipal Corporation,

accordingly, the present writ petition is disposed of by directing the Chief Manager (Revenue) to consider the representation filed by the petitioner on August 2, 2022 in accordance with law after giving reasonable opportunity of hearing to the petitioner and all other necessary parties and to pass a reasoned order and communicate the same to the parties immediately thereafter. The aforesaid exercise shall be conducted at the earliest, but positively within a period of eight weeks from the date of communication of a copy of this order.

The learned advocate for the petitioner is directed to forward to the aforesaid respondent a copy of the representation dated August 1, 2022 submitted in the office of the Chief Manager (Revenue) on August 2, 2022 at the time of communicating the order of the Court.

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

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(Amrita Sinha, J.)