

OD-3

ORDER SHEET

WPO/1126/2022

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

V.B. SEVA TRUST AND ORS
VERSUS
THE KOLKATA MUNICIPAL CORPORATION AND ORS

BEFORE:
The Hon'ble JUSTICE SHAMPA SARKAR
Date : 15th March, 2022.

[Via Video Conference]

Appearance:
Mr. Aniruddha Chatterjee, Adv.
Mr. Shwetaank Nigam, Adv.
...for the petitioners

Mr. Alak Kumar Ghosh, Adv.
Mr. Gopal Chandra Das, Adv.
Mr. Debangshu Mondal, Adv.
...for KMC

The Court:- The writ petition has been filed challenging a notice of demand issued by the Assessor-Collector (North), Kolkata Municipal Corporation. A total demand of Rs.2,59,62,449.56 has been claimed from the petitioners towards outstanding property tax. The petitioners being aggrieved the aforementioned demand, filed a representation on December 24, 2021 before the Assessor-Collector (North), Kolkata Municipal Corporation. The Corporation did not take any steps on the basis of the said representation. Hence, the writ petition.

The challenges to the said demand are as follows:

- a) No break-up of the amount has been provided.
- b) The basis of such demand and the heads under which the demand has been made has not been indicated.
- c) In the absence of particulars it was not possible for the petitioners to ascertain whether the amount claimed had been paid earlier or not.
- d) The demand does not indicate whether the same has been raised on the basis of the annual valuation of the premises situated at 25 Princep Street, Kolkata-700072 determined by the Corporation.

Mr. Ghosh, learned advocate appearing on behalf of the Corporation submits certain documents in order to show the statement of outstanding dues. He further submits that the demand has been raised on account of some unpaid bills which were raised earlier, on the basis of the annual valuation of the property. The petitioners were also aware of such annual valuation. He submits that some of the bills which were sent by the Corporation to the petitioners were paid and some remained unpaid. As a result of the accumulation of the unpaid dues along with penalty and interest, the demand has now come to Rs. 2,59,62,449.56.

Having heard the rival contentions of the parties, this Court is of the opinion that the Corporation must dispose of the representation of

the petitioners in accordance with law upon hearing the petitioners and upon allowing the petitioners to produce all the documents in respect of their contentions with regard to the alleged demand. The authority shall take cognizance of such documents and submissions, while deciding the issues raised in the writ petition.

The petitioner shall be entitled to be represented by a learned advocate.

The documents which were shown to the Court regarding the details of the outstanding dues and the method of calculation thereof has already been handed over to the petitioners and the petitioners shall deal with the same before the authority concern. The entire objection raised by the petitioners with regard to the alleged demand and the correctness thereof shall be decided by the authority on the basis of the written version and oral and documentary evidence to be adduced by the petitioner while dealing with the documents handed over by Mr. Ghosh with regard to the outstanding dues.

A reasoned order shall be passed and communicated to the parties.

The petitioner shall file his written version within 10 days before the Assessor Collector North, Kolkata Municipal Corporation. The entire exercise shall be completed within a period of four weeks from receipt of the written version of the petitioner.

The payment and the claim for the outstanding dues shall abide by the decision of the authority.

WPO/1126/2022 is disposed of accordingly.

[SHAMPA SARKAR, J.]