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ORDER SHEET

WPO/1597/2022

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SITA APPAREL PVT. LTD.
Versus
THE KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:

The Hon'ble JUSTICE SHAMPA SARKAR

Date : 5th April, 2022.

Appearance:
Mr. Kajal Ray, Adv.
For the petitioner.

Mr. Fazlul Haque, Adv.
Ms. Era Ghose, Adv.
For the K.M.C.

The Court:- The petitioner is aggrieved by the demands made by the Kolkata Municipal Corporation with regard to the property tax in respect of premises at Paridhan Garment Park, Module No. D-403, on the third floor of SDF Building, situated at 19 Canal South Road, Kolkata. The petitioner submits that a lease was granted by the West Bengal Industrial Development Corporation Limited to the petitioner sometime in 2015.

It is submitted that the demands which were made by the Corporation towards property tax prior to the date of the lease, had been paid by WBIDC upto 2020.

WBIDC gave such intimation to the petitioner and asked the petitioner, to approach the Corporation for rectification of the demands. It is further submitted by the petitioner that the tax liability which had fallen due towards property tax, had been paid under the waiver scheme, under protest.

Mr. Haque, learned Advocate appearing on behalf of the Corporation, submits that there has been some mis-calculation which resulted in the issuance of the demands and the Corporation shall rectify the same.

Under such circumstances, the writ petition is disposed of with a direction upon the Assessor Collector (South) to dispose of the representation of the petitioner made through his learned Advocate dated February 25, 2022, in accordance with law, upon affording an opportunity of hearing to the petitioner as also the representatives of the West Bengal Industrial Development Corporation Limited. The petitioner shall be at liberty to produce all documents in support of its contentions and the prayer of the petitioner for adjustment of the excess payment of property tax must be considered. A reasoned order shall be passed and communicated to the petitioner.

The entire exercise shall be completed within a period of three months from the date of communication of this order.

All parties are to act on the basis of the server copy of this order.

(SHAMPA SARKAR, J)