OD-4

ORDER SHEET

WPO/2282/2022
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

SAILEN SETH
Versus
KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date : 4th July, 2022

Appearance:

Mr. Nilay Sengupta, Adv.
Mr. Sujit Banerjee, Adv.
For petitioner
Mr. Biswajit Mukherjee, Adv.
Ms.Manisha Nath, Adv.
For KMC

The Court: Affidavit of service filed in Court be taken on record.

None appears on behalf of the respondent no.4 despite service.

The petitioner is aggrieved by the property tax bill raised by the Kolkata Municipal Corporation in respect of room no.18 on the second floor standing in the name of “A.K. Point” of the premises no. 68B, Acharya Prafulla Chandra Road, Kolkata-700009.

The petitioner claims to be the owner and lessor of the said property. He further claims that there is an agreement of lease between the petitioner and the respondent no.4 Sahara India and as per the agreement the lessee i.e., Sahara India is liable for making the payment of property tax.

The petitioner through his learned advocate made representation before the Kolkata Municipal Corporation on 3rd November, 2021 and prays for a direction upon the Kolkata Municipal Corporation to consider the said representation.

Learned advocate representing the Kolkata Municipal Corporation submits that there is no provision for taking into consideration the legal representation of an assessee for the purpose of apportionment of property tax.

Learned advocate has relied upon provisions of section 193, 194, 230 and 178 (6) of the Kolkata Municipal Corporation Act, 1980. It has been submitted that proper application in Form A42 is required to be filed before the Kolkata Municipal Corporation for apportionment of property tax. Till the said application is filed in the prescribed format, the Kolkata Municipal Corporation will not be in a position to consider the representation filed on behalf of the petitioner through his learned advocate.

Form no.A42 of the Kolkata Municipal Corporation Act, 1980 is an application made for entry of names in the assessment register and separation/ amalgamation of number(s) and apportionment.

The petitioner has not filed any application praying for apportionment of the property tax. The Letter of Intimation which the petitioner has annexed to the writ petition is for the period fourth quarter 2007-08 till fourth quarter 2021-22.

Compliance of the provisions of the Act is necessary for the purpose of apportionment of property tax.

It will be open for the petitioner to submit appropriate application before the respondent authority for taking necessary steps for apportionment. In the event an application is made with proper details, then necessary steps shall be taken by the competent authority of the Kolkata Municipal Corporation to consider the same in accordance with law.

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.

(AMRITA SINHA, J.)

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