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ORDER SHEET

WPO No. 2466 of 2022
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

THE ORIENTAL INSURANCE CO. LTD.
-Versus-
THE KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date: 7th September, 2022.

Appearance:
Mr. Prabir Kumar Ghosh, Adv.
..for Petitioner.

Mr. Alak Kumar Ghosh, Adv.
Mr. Debangshu Mondal, Adv.
...for KMC.

Mr. Anirban Ghosh, Adv.
...for Respondent No.6.

The Court:-The petitioner is aggrieved by the notice of demand issued by the Kolkata Municipal Corporation.

Learned advocate for the petitioner submits that his client is ready and willing to pay the property tax dues, but for want of calculation, the said dues cannot be paid.

The petitioner approached this Court on an earlier occasion by filing WPO No.865 of 2016. In terms of an interim order passed by this Court in the said writ petition the petitioner deposited a sum of Rs.25,00,000/- (Rs. Twenty Five Lakh only) and in a separate writ petition filed by the petitioner in WPO No.548 of 2014 the petitioner deposited a sum of Rs.13,00,000/- (Rs. Thirteen Lakh only).

WPO No.865 of 2016 was disposed of on 5th March, 2020. The Court directed the petitioner to deposit the balance amount of Rs.55,43,257.59p. for liability which was due till 20th January, 2017.

It is recorded in the Court's order dated 5th March, 2020 that a copy of the calculation sheet has been furnished to the Advocate-on-record of the petitioner.

The present Letter of Intimation that is under challenge dated 24th February, 2022 and the notice of demand of the property tax dated 25th February, 2022 mentions that a sum of Rs.1,25,62,971/- (One crore twenty five lakh sixty two thousand nine hundred seventy one only) is due and payable by the petitioner.

The Letter of Intimation dated 24th February, 2022 clearly mentions that if there is any dispute with regard to any bill that has to be forwarded, then the person liable to pay may meet the concerned Assessor-Collector within 15 days from the date of the bill. The time period within which the petitioner ought to have responded to the Letter of Intimation is long over.

As it appears that the petitioner has approached this Court with bona fide intention to make payment, accordingly, the Court grants leave to the petitioner to approach the Chief Manager (Revenue), Kolkata Municipal Corporation, respondent No.3 herein, with its grievances by filing a formal representation highlighting his grievances along with supporting documents. In the event such representation is made within ten days, the same shall be considered by the respondent No.3 strictly in accordance with law after giving

an opportunity of hearing to the representative of the petitioner within a period of four weeks from the date of filing the representation. The respondent No.3 shall pass a reasoned order and communicate the same to the petitioner immediately thereafter.

The petitioner is directed to clear the balance amount which is due and payable in terms of the order passed by this Court on 5th March, 2020 within a period of fifteen days from date.

The writ petition stands disposed of.

Leave is granted to file affidavit of service in course of the day.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all legal formalities.

(AMRITA SINHA, J.)

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