OD-1 **ORDER SHEET**

WPO No.2803 of 2022

IN THE HIGH COURT AT CALCUTTA

Constitutional Writ Jurisdiction

ORIGINAL SIDE

ASHWINI DHAWAN

VS

THE KOLKATA MUNICIPAL CORPORATON & ORS.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date: 11th November, 2022.

Appearance:
Mr. Raghunath Chakraborty Adv.
Ms.Tanusree Das, Adv.
..for the Petitioner.

Mr. Biswajit Mukherjee, Adv.
Ms. Tanushree Dasgupta, Adv.
..for KMC.

The Court:-The petitioner is aggrieved by the annual valuation that has been fixed by the Kolkata Municipal Corporation in respect of the premises No.88A, Sarat Bose Road, P.S.-Ballygunge, Ward No.69, Kolkata-700 026.

A notice was issued by the Municipal Commissioner, Assessment Collection Department under Sections 184/184 read with Section 185 of the KMC Act, 1980 disclosing the proposed annual valuation of the property. It was indicated in the said notice that if the person liable has any objection to the said proposed annual valuation, then objection in writing may be submitted before the Kolkata Municipal Corporation within March 2022. The said objection shall be heard and determined under Section 188 of the KMC Act, 1980.

The petitioner filed the objection, out of time, on 23rd August, 2022. The same is pending consideration.

The petitioner has tried to portray before this Court and he is not the sole person liable to pay taxes.

The aforesaid contention of the petitioner has been disputed by the learned advocate representing the Kolkata Municipal Corporation.

Reliance has been placed upon the deeds of lease to show that the petitioner is the person responsible for payment of the tax in respect of the said premises.

Be that as it may, as it appears that the objection to the annual valuation filed by the petitioner before the Municipal Commissioner is pending consideration, accordingly, no useful purpose will be served by keeping the writ petition pending.

The writ petition is, accordingly, disposed of by directing the respondent no.3, Chief Manager Revenue (South), Kolkata Municipal Corporation to take into consideration the objection filed on behalf of the petitioner on 23rd August, 2022 strictly in accordance with law, after giving a reasonable opportunity of hearing to the petitioner and any other necessary party, at the earliest, but positively within a period of twelve weeks from the date of communication of this order.

The aforesaid respondent shall pass a reasoned order and communicate the same to the parties immediately thereafter.

It is made clear that this Court has not entered into the merits of the claim of the petitioner and all points are left open to be decided by the aforesaid respondent at the time of consideration of the representation.

The petitioner will, however, be obliged to pay the current property tax as assessed by the Kolkata Municipal Corporation without prejudice to his rights and contentions mentioned in his objection.

Learned advocate for the petitioner is directed to forward to the aforesaid respondent a copy of the representation dated 23rd August, 2022 filed before the Municipal Commissioner at the time of communicating the order of this Court.

The writ petition stands disposed of.

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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