

ORDER SHEET
WPO/3133/2022
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

Shyamal Das & Ors.
Versus
Kolkata Municipal Corporation & Ors.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date : 12th December, 2022.

Mr. Arijit Dey with Mr. D.R. Mukherjee, Advs.
... petitioners.

Mr. Biswajit Mukherjee with Ms. Manisha Nath, Advs.
... for KMC.

Mr. Manoj Malhotra with Ms. Sagnik Chatterjee, Advs.
... for State respondents.

Affidavit of service, filed in Court, is taken on record.

The petitioners complain inaction on the part of the Municipal Commissioner in taking steps to consider the representation of the petitioners dated 9th June, 2022, received in the office of the Kolkata Municipal Corporation on 6th September, 2022.

In the said representation, the petitioners sought for two relief – (1) to review the annual assessment of Pradip Talkies at premises nos. 13 & 13/1, Izzaullah Lane, Kolkata – 700033 and (2) to mutate the names of the thika tenants in the municipal register in respect of the said premises.

Learned Advocate representing Kolkata Municipal Corporation has drawn the attention of the Court to the demand details of the Assessment Collection Department, generated on 27th July, 2022 in

respect of the said premises wherefrom it appears that the names of the thika tenants are already mentioned therein. The same implies that mutation has been effected.

As regards the prayer of reviewing the annual valuation of the subject premises, it has been submitted that the petitioners have taken benefit of the Waiver Scheme for clearing their past dues. The same implies that the petitioners accepted the annual valuation mentioned therein and thereafter cleared the arrears. The writ petitioners, at this stage, cannot reprobate and seek review of the annual valuation.

Learned Advocate for the petitioners submits that previously the cinema hall which was running from the said address, used to earn more revenue than is being earned at present. With the decrease in income, it is practically impossible to pay the property tax on the basis of the earlier annual valuation.

Prayer has been made for revising the annual valuation of the subject premises.

At this stage, without adjudicating the issue as to whether there can be any scope to revise annual valuation already accepted by an assessee, as it appears that the representation filed by the petitioners before Kolkata Municipal Corporation on 6th September, 2022 is pending consideration before the Municipal Commissioner, the writ petition is

disposed of by directing the Municipal Commissioner being the respondent no.2 herein, to consider and dispose of the said representation in accordance with law, after giving reasonable opportunity of hearing to the petitioners at the earliest, but positively within a period of twelve weeks from the date of communication of this order and pass a reasoned order and communicate the same to the petitioners immediately thereafter.

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

Learned Advocate for the writ petitioners is directed to forward a copy of the representation received by the Kolkata Municipal Corporation on 6th September, 2022 along with all documents in support of their claim to the aforesaid respondent at the time of communicating the order of the 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.)