

OD-7

ORDER SHEET

WPO No. 3194 of 2022  
IN THE HIGH COURT AT CALCUTTA  
Constitutional Writ Jurisdiction  
ORIGINAL SIDE

SHRUTI ROY VERMA & ANR.  
Versus  
KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:  
The Hon'ble JUSTICE AMRITA SINHA  
Date: 13<sup>th</sup> December, 2022.

Appearance:  
*Mr. Arindam Banerjee, Adv.*  
*..for Petitioners.*

*Ms. K. Bhattacharya, Adv.*  
*Mr. Gopal Chandra Das, Adv.*  
*...for KMC.*

The Court:- The petitioners purchased Flat No.4D on the 4<sup>th</sup> floor in Tower No.1, 34B, Barrackpore Trunk Road, Kolkata-700002.

Petitioners are aggrieved by the act on the part of the Corporation in assessing the property tax under the Unit Area Assessment system in respect of the said property and suo motu mutation of the property in the name of the petitioners.

Letter of Intimation (LOI) dated 17<sup>th</sup> November, 2022 reflects the name of the petitioners along with Muktamani Vanijya Private Limited as person liable to pay tax in respect of the said property.

The petitioners contend that they are the owners of the property and the same ought to have reflected in the Letter of Intimation. It has been

submitted that annual valuation of the property has been assessed without giving any opportunity of hearing to the petitioners.

Learned advocate representing the Kolkata Municipal Corporation submits that in the Letter of Intimation it has been mentioned that the assessee may file objection within fifteen days if the records of the Corporation are not in order.

It appears from the submissions made on behalf of the petitioners and upon perusal of the materials on record that prior to approaching this Court the petitioners did not raise any grievance before the Corporation. Letter of Intimation permits the assessee to ventilate their grievances before the concerned Assessor-Collector. The said opportunity has not been availed of by the petitioners.

In view of the above, the instant writ petition is disposed of by giving liberty to the petitioners to approach the concerned Assessor-Collector with their grievances along with documents in support of their claim.

In the event such a representation is made, the same shall be considered by the concerned Assessor-Collector in accordance with law after giving reasonable opportunity of hearing to the petitioners.

The concerned Assessor-Collector shall pass a reasoned order and communicate the same to the petitioners immediately thereafter.

Steps shall be taken to consider the matter within the period of eight weeks from the date of filing the representation by the petitioners.

In the event the Corporation is of the opinion that the relief sought for by the petitioners may be allowed, then necessary consequential steps shall be taken by the said officer.

The writ petition stands disposed of.

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

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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