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**In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side**

W.P.A 3047 of 2020

**KMDA (Licensor) M/s. J & S Ayurveda Products
Pvt. Ltd.
-versus
The Kolkata Municipal Corporation & Ors.**

**Mr. R.N. Chakraborty,
Ms. T.Das.
...For the Petitioner.**

**Mr. Alak Kumar Ghosh,
Mr. Fazlul Haque.
...For KMC.**

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

The petitioner prays for implementation of the direction passed by the Municipal Assessment Tribunal on 11th September, 2017 in Appeal No. M.A.A. 1419 of 2013.

It appears that the present writ petition was filed as the men and agents of the Kolkata Municipal Corporation were threatening the petitioner to pay the amount assessed by the hearing officer.

The Kolkata Municipal Corporation being aggrieved by the order passed by the Municipal Assessment Tribunal preferred a civil revision application before this Court. The said civil revision

application being C.O. 643 of 2019 stood disposed of by the Court on 29th March, 2023 and after hearing both the parties, the Court was pleased to affirm the judgment passed by the Municipal Assessment Tribunal on 11th September, 2017.

The petitioner submits that the excess amount that is held by the Corporation may be refunded.

Learned advocate appearing for the Kolkata Municipal Corporation submits, upon instruction that, an application for review of the order dated 29th March, 2023 passed in the civil revision application has been made ready but cannot be filed for want of certified copy of the said order.

The Corporation intends to press the application for review and accordingly, at this stage order ought not to be passed consequent to the order passed in the civil revision application.

I have heard and considered the submissions made on behalf of both the parties.

The Municipal Assessment Tribunal on 11th September, 2017 passed an order which could not be implemented on account of the pendency of the civil revision application along with the order of stay.

Presently, the civil revision application has been dismissed which implies that the order passed by the Municipal Assessment Tribunal is liable to be implemented. The Corporation intends to file an application for review.

As the application for review is yet to be filed, accordingly, the submission of the learned advocate appearing for the Corporation praying for adjourning the present writ petition cannot be accepted.

The Corporation is directed to take steps for implementation of the order passed by the Municipal Assessment Tribunal subject to any order passed in the application for review which is to be filed by the Corporation.

The prayer of the petitioner seeking refund of the excess amount is pending consideration at the end of the Corporation.

The Assessor Collector (South) is accordingly directed to take necessary steps to consider the prayer of the petitioner seeking refund of the excess amount consequent to the application for civil revision being dismissed by this Court.

Steps shall be taken in the matter at the earliest, but positively within a period of twelve weeks from the date of communication of this order.

The writ petition accordingly, 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.)