

MI- 14.12.2023  
250 Ct.15  
rkd

W.P.A. 11143 of 2015

Mr. Bibek Laha & Ors.

-vs-

The Kolkata Municipal Corporation & Ors.

Mr. R. N. Chakraborty,  
Mr. M. Ahmed

....for the petitioner.

Mr. Alak Kumar Ghosh,  
Ms. Sima Chakraborty,  
Mr. Gopal Chandra Das

....for the KMC.

In the writ petition, *inter alia*, challenge has been thrown to a notice dated 15<sup>th</sup> July, 2002 whereby annual valuation of the common area, community hall, servant quarter, stairs etc have been assessed against the original owner of the land on which construction was made which is presently housing separate flat owners.

Mr. Chakraborty, learned advocate representing the petitioners submits that after the newly constructed flats which are sold out the aforesaid area should be apportioned proportionately to the present flat owners and accordingly respective assessments are required to be made. By assessing the common areas as aforesaid of the building in question against the original land owner annual valuation has been assessed at Rs.34,560/- which emanates from the notice dated 15<sup>th</sup> July, 2002 with effect from 1<sup>st</sup>

quarter 2000-2001. Such notice dated 15<sup>th</sup> July, 2002 has been questioned since it is the case of the petitioner that by apportioning the common area as indicated above assessment is required to be made against respective flat owners.

Mr. Ghosh, learned advocate representing the Kolkata Municipal Corporation has drawn attention of this Court to a representation made by the petitioners dated 18<sup>th</sup> March, 2014 which is pending before the Assessor-Collector, Tollygunge, Tax Department, Kolkata Municipal Corporation. It has been submitted on behalf of the KMC that if opportunity is given to the concerned authority of KMC the grievance of the writ petitioner can be revisited.

Accordingly, the writ petition stands disposed by giving direction upon the Assessor-Collector, Tollygunge, Tax Department, Kolkata Municipal Corporation being the respondent no.4 to pass a reasoned order on the representation of the petitioners dated 18<sup>th</sup> March, 2014 after granting opportunity of hearing to the petitioners or their representative within a period of eight weeks from the date of communication of this order.

The notice shall be served upon the petitioners before fixing date of hearing.

While considering the issue relating to

assessment of common areas as indicated above twenty seven car parking space shall also be taken into consideration by the respondent no.4.

Till the decision to be taken by the respondent no.4 pursuant to the order passed by this Court the impugned notice dated 15<sup>th</sup> July, 2002 shall be kept in abeyance.

However, there shall be no order as to costs.

Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertakings.

**(Saugata Bhattacharyya, J.)**