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13.02.2023
d.p.

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

W.P.A 16284 of 2022

**Mr. Sekhar Mitra & Ors.
-versus
The Kolkata Municipal Corporation & Ors.**

**Mr. Shambhunath Roy,
Ms. Amrita Tewari.
...For the Petitioners.**

**Mr. Subhrangsu Panda,
Ms. Ina Bhattacharyya.
...For KMC.**

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

The petitioners are aggrieved by the amount mentioned in the Letter of Intimation dated 27th June, 2022 issued by the Kolkata Municipal Corporation.

According to the petitioners, there is no due in respect of the subject premises being 22/2, Gariahat Road and the petitioners have paid all the taxes in connection with the subject premises.

The petitioners intend to rely upon the receipts issued by the Kolkata Municipal Corporation upon acceptance of property tax.

The petitioners pray for a direction upon the respondent authorities not give any effect and/or further effect to the impugned Letter of Intimation.

It appears from the Letter of Intimation dated 27th June, 2022 that the assessee was given fifteen days' time to consider the records and to contact the Assessor Collector concerned with copies of the documents in support of the claim, if the figures indicated in the Letter of Intimation are incorrect.

It appears that the petitioners did not file any objection before the concerned Assessor Collector after receipt of the Letter of Intimation dated 27th June, 2022.

However, from the documents annexed to the writ petition, it appears that the petitioners, through the learned advocate, filed objection to similar Letter of Intimation issued in September 2022.

The same is yet to be considered and disposed of.

In view of the above, the instant writ petition is disposed of by directing the respondent No.3 being the Assessor Collector (South), Kolkata Municipal Corporation to consider the objection filed on behalf of the petitioners on 21st September, 2022 in accordance with law, after giving a reasonable opportunity of hearing to all the necessary parties and to 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 made by 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 petitioners.

Learned advocate appearing for the petitioners is directed to forward the relevant documents to the aforesaid respondent in support of their claim at the time of communicating the order of the 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 a copy of this order.

The writ petition stands disposed of.

Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Amrita Sinha, J.)