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16.01.2023
d.p.

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A 19211 of 2022

Sujit Das
-versus
The Howrah Municipal Corporation & Ors.

Mr. Soujanya Bandyopadhyay.
...For the Petitioner.

Mr. Sandipan Banerjee,
Mr. Ankit Sureka,
Mr. Sobhan Majumder.
...For HMC.

The petitioner is aggrieved by the assessment made in respect of his premises.

It has been submitted that the property of the petitioner has been assessed at Rs.821/-only whereas a similar separate residential unit in the selfsame building has been assessed at Rs.161/- only.

The petitioner submits that objection filed against such assessment has not been considered till date.

Learned advocate appearing for the Howrah Municipal Corporation refers to Section 93 of the Howrah Municipal Corporation Act, 1980.

The same mentions that any person who is dissatisfied with the assessment may prefer an application for review before the Corporation and no application for review shall be entertained unless the amount of property tax on the previous valuation of any land or building has been paid or deposited in the office of the Corporation before filing of such application.

The application under Section 93 is to be heard and determined by the Review Committee as may be constituted by the Corporation.

It appears from the submissions made on behalf of the parties and the documents annexed to the writ petition that the petitioner is yet to file any application under Section 93 of the Act.

It will be open for the petitioner to make appropriate application under Section 93 in accordance with the Howrah Municipal Corporation Act, 1980.

In the event such an application is made, the same shall be considered in accordance with law, at the earliest after giving a reasonable opportunity of hearing to all the necessary parties.

A reasoned order shall be passed and communicated to the petitioner immediately thereafter.

The writ petition 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.)