25
28.03.2023
d.p.

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

W.P.A 23176 of 2022

Saffron Designer Concepts Private Limited & Anr.
-versus
The Kolkata Municipal Corporation & Ors.

Mr. Emon Bhattacharya,
Ms. Pooja Sah.
...For the Petitioners.

Mr. Biswajit Mukherjee,
Mr. Swapan Kumar Debnath.
...For KMC.

Petitioners seek implementation of the order passed by the Municipal Assessment Tribunal on 7th July, 2014 in M.A.A. No. 38 of 2005 and 2196 of 2007.

The matter relates to assessment of annual valuation of the premises no.1, Allenby Road, entire 2nd Floor, Kolkata-700020.

The annual valuation assessed by the Hearing Officer was to the tune of Rs.2,30,000/- (including N.R. A.V. of Rs.2,00,000/-) w.e.f. 4/1999-2000 and Rs.3,00,000/- (fully N.R.) w.e.f. 4/2005-2006.

The Municipal Assessment Tribunal assessed the property and fixed the annual valuation at Rs.1,94,400/- (including N.R. A.V. of Rs, 1,83,600/-)

w.e.f. from 4/1999-2000 and Rs.2,35,870/- (fully N.R.) w.e.f. from 4/2005-2006.

The initial annual valuation was made in respect of M/s. Hard Ware Trading Corporation and the appeal was filed before the Municipal Assessment Tribunal by the said M/s. Hard Ware Trading Corporation.

The petitioners have averred in the writ petition that it has purchased the property from M/s. Hard Ware Trading Corporation in the year 2008.

The petitioners submit that the Kolkata Municipal Corporation is still issuing the Letter of Intimation in the name of M/s. Hard Ware Trading Corporation on the annual valuation assessed by the Hearing Officer which stood subsequently modified by the Municipal Assessment Tribunal in the year 2014.

The petitioners are agreeable to pay the property tax that is due and payable in accordance with the annual valuation fixed by the Municipal Assessment Tribunal.

There is nothing on record to suggest that application was made before the Kolkata Municipal Corporation seeking implementation of the annual valuation assessed by the Municipal Assessment Tribunal after the order was passed in the year 2014.

After the Letter of Intimation was issued in February 2022, a representation has been filed by the petitioners seeking implementation of the annual valuation fixed by the Municipal Assessment Tribunal.

The ownership of the property has been transferred during pendency of the appeal before the Municipal Assessment Tribunal.

After the order was passed by the Tribunal, the revised annual valuation is liable to be implemented by the Kolkata Municipal Corporation.

In view of the above, the Assessor Collector (South), Kolkata Municipal Corporation is directed to consider the representation filed by the petitioner on 23rd February, 2022 in accordance with law, after giving a reasonable opportunity of hearing to all the necessary parties and pass a reasoned order in the matter.

The petitioners shall be obliged to produce all documents showing payment of tax by the erstwhile owner at the time of hearing of the representation filed by the petitioners.

A reasoned order shall be passed within a period of ten weeks from the date of communication of a copy of this order.

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.)