

D/L
Item No. 06
05.06.2023
KOLE

**MAT 1508 of 2018
With
CAN 769 of 2019**

**Shova Mazumder & Anr.
-Vs.-
The Kolkata Municipal Corporation & Ors.**

Mr. Bidyut Kumar Halder,

...for the appellant.

The appeal and the connected application are taken up for hearing together. CAN 769 of 2019 is treated as on day's list.

In the first call nobody appeared for the respondents. In the second call also nobody appears for the respondents.

The appeal is directed against an order dated October 9, 2018, whereby the writ petition of the appellants being WP No. 19872(W) of 2018 was dismissed by a learned Single Judge.

The grievance of the appellants/writ petitioners before the learned Single Judge was that the Corporation has suddenly included the name of one Sadhan Hazra in the property tax bill of the premises which the appellants have inherited from their ancestors. According to the appellants, Sadhan Hazra cannot have any right, title or interest in respect of the concerned premises nor are the appellants aware of the whereabouts of Sadhan Hazra. The learned Judge dismissed the writ petition observing that Sadhan Hazra has not been made a party to the writ petition. It was for the writ petitioners to ascertain the address of Sadhan

Hazra and implead him as party respondent in the writ petition. This has not been done. In the absence of Sadhan Hazra before the Court, no direction can be passed which may adversely affect the interest of Sadhan Hazra.

Before us, the same submission has been made on behalf of the appellants. The learned Counsel has submitted that it is for the Corporation to explain as to under what circumstances suddenly the name of Sadhan Hazra has been included in the property tax bill. The appellants are not in a position to find out where Sadhan Hazra resides.

We see that the appellants through their learned Advocate made a representation dated August 16, 2018, addressed to the Assessor-Collector, KMC as also to the Deputy Assessor Collector, Tollygunge Tax Department, Borough-X, Kolkata 700033, ventilating their grievance regarding inclusion of the name of Sadhan Hazra in the property tax bill in respect of the concerned premises. We were of the view that ends of justice will be served if such representation is disposed of by a reasoned order. However, such representation was made a long time back i.e., about five years ago.

We, therefore, grant liberty to the appellants to make a fresh comprehensive representation to the Assessor-Collector, Tollygunge Tax Department, KMC, ventilating their grievance regarding inclusion of the name of Sadhan Hazra in the property tax bills raised by the Corporation in connection with the concerned premises. If such representation is made within four weeks from date, the same shall be disposed of by the Assessor-Collector by

passing a reasoned order, in accordance with law, within a period of eight weeks from the date of receipt of the representation, after affording opportunity of hearing to the appellants and any other concerned person including Sadhan Hazra. We clarify that we have not entered into the merits of the dispute between the parties.

The appeal and the connected application are, accordingly, disposed of.

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

(Arijit Banerjee, J.)

(Apurba Sinha Ray, J.)