03. 25.09.2023
bd. Ct.15

W.P.A. 25576 of 2018

Sefali Rani Das
-vs-
Howrah Municipal Corporation & Ors.

Mr. Alak Kumar Ghosh ... for the petitioner.

Mr. Sandipan Banerjee
Mr. Sobhan Majumder
Mr. Ankit Sureka ... for the Howrah Municipal Corporation.

The writ petition is taken up for consideration today in presence of the learned advocates representing the petitioner and Howrah Municipal Corporation being the principal respondents.

In the writ petition the bill for payment of property tax for the period from 1st quarter 2011-2012 to 1st quarter 2015-2016 based on the valuation of the property in question is assailed.

Mr. Banerjee, learned advocate representing HMC on instruction submits that assessment of valuation at Rs.24019.00 to be reconsidered and the bills generated on the basis of such annual valuation for the period from 1st quarter 2011-2012 to 1st quarter 2015-2016 ought not to be retained on record in view of proposed reconsideration of the aforesaid annual valuation. However, on behalf of the Corporation it has been submitted that revaluation of the property in question needs to be made.

In view of the aforesaid submission valuation assessed at Rs. 24019.00 stands cancelled and the bills generated for realisation of tax of the aforesaid property based on said annual valuation are consequently set aside.

The concerned authority of Howrah Municipal Corporation is directed to revisit the issue relating to assessment of the property in question after granting opportunity of hearing to the petitioner and if necessary on holding inspection at the premises in question. The concerned authority of Howrah Municipal Corporation is directed to pass a reasoned order upon revisiting the issue within eight weeks from the date. The decision to be taken by the concerned authority of Howrah Municipal Corporation relating to reassessment of the property in question and the bills to be generated for payment of property tax shall be communicated to the petitioner within one week thereafter.

However, this order shall not preclude the Corporation to realise property tax at the admissible rate till such reassessment is made.

With the aforesaid direction the writ petition stands disposed of.

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.)