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ORDER SHEET
WPO No.589 of 2023
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

RANJEET KUMAR MURARKA (HUF)
-Versus-
THE MUNICIPAL COMMISSIONER, KOLKATA
MUNICIPAL CORPORATION & ANR.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date:22nd March, 2023.

Appearance:
Mr. Vivek Murarka, Adv.
Mr. Dibanath Dey, Adv.
Ms. Pallavi Pain, Adv.
...for Petitioner.

Mr. N. C. Bihani, Adv.
Ms. Piyali Sengupta, Adv.
...for KMC.

The Court:- The petitioner is aggrieved by the property tax bill issued in his name printed on 13th September, 2022. The petitioner submits that the said bill was issued upon enhanced annual valuation without affording any opportunity of hearing to him.

A legal representation was filed by the petitioner on 10.11.2022 and the same was answered by the Assistant Assessor Collector (South) by a communication dated 26.11.2022.

Reply of the Kolkata Municipal Corporation specifically mention that a notice dated 06.05.2022 for enhancement of annual valuation was sent to the recorded mailing address of the petitioner by post. Since no objection was raised, the proposed annual valuation was finalized and the supplementary bills have been generated. The authority, however, proposed to extend the date of rebate for payment of the supplementary bills.

The petitioner submits that an opportunity to raise objection may be given as the petitioner did not receive the copy of the notice proposing enhancement of annual valuation.

Learned advocate representing the Kolkata Municipal Corporation seeks time to take instruction as to whether the notice intimating the proposal for enhancement of annual valuation was at all served upon the petitioner or not.

It appears that the petitioner has not paid the amount indicated in the supplementary bills.

As it appears that the petitioner immediately after receipt of the property tax bill in September, 2022 filed legal representation seeking an opportunity of hearing with regard to the enhancement of annual valuation and there is provision in law for providing an opportunity of hearing to an assessee, which the petitioner may not have been able to avail of for any reason whatsoever, for the ends of justice one opportunity may be given to the petitioner for raising objection to the proposed enhancement of annual valuation.

A copy of the notice being number 185 dated 6th May, 2022 allegedly issued in favour of the petitioner for enhancement of annual valuation shall be sent to the petitioner immediately.

Leave is granted to the petitioner to file appropriate objection to the proposal for enhancement of annual valuation within a fortnight from the date of receipt of the aforesaid notice. In the event such an objection is filed, the concerned Officer of the Assessment Collection Department (South) of the Kolkata Municipal Corporation shall take steps to consider the same in accordance with law after giving reasonable opportunity of hearing to the petitioner at the earliest, but positively within a period of twelve weeks from the date of communication of this order.

A reasoned order shall be passed and communicated to the petitioner immediately thereafter. It will be open for the petitioner to rely upon all documents in support of his claim at the time of hearing.

The impugned property tax – fresh/supplementary bill in favour of the petitioner printed on 13th September, 2022 annexed at page 22 of the writ petition shall be kept in abeyance till a fresh decision is taken by the respondent authority in terms of the direction passed hereinabove.

It is made clear that this Court has not entered into the merits of the claim of the petitioner and all points are left open to be decided by the concerned authority at the time of consideration of the objection to be filed by the petitioner.

As the writ petition is being disposed of without calling for any affidavit, allegations made in the writ petition are deemed not to have been admitted by the respondents.

The writ petition stands disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all legal formalities.

(AMRITA SINHA, J.)

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