OD-3

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/616/2023

SURANJAN ADDY
VERSUS
KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE :
THE HON'BLE JUSTICE AMRITA SINHA
Date : 3rd May, 2023.

<u>*Appearance:*</u>
Mr. Basudeb Mukherjee, Adv.
Mr. Arnab Sarangi, Adv.
Mr. Pinaki Addy, Adv.
...for the petitioner.

Mr. Biswajit Mukherjee, Adv.
Mrs. Sima Chakraborty, Adv.
...for the KMC.

The Court : A report affirmed by the Assessor-Collector, South has been filed. It appears therefrom that the name of the petitioner is already recorded as the person liable to pay tax in respect of the mother property.

The petitioner seeks apportionment of Flat No.4B in the 4th floor. From the report it appears that mutation was not granted in favour of the petitioner as he failed to produce any title document. It has been recorded that as soon as the petitioner is able to provide the title document, the status of the petitioner as person liable to pay tax shall automatically be changed.

The property in question is reported to be the ancestral property of the petitioner which was developed by raising construction and the petitioner has been allotted one flat in the 4th floor of the subject structure.

It appears that the Assistant Assessor-Collector (South), Ward Nos.81 and 82 by a communication dated 7th June, 2019 examined the application for mutation–apportionment/mutation–separation in respect of the subject property and approved the same on 23rd April, 2019. However, the flat in question is yet to be mutated in the name of the petitioner.

The Assessor-Collector (South) is directed to intimate the petitioner the documents that he is required to produce for mutating the flat in his name.

The aforesaid intimation shall be given to the petitioner at the earliest but positively within a period of six weeks from the date of communication of this order.

The petitioner is directed to forward the documents as sought for getting the flat recorded in his name.

It is made clear that the Corporation is not the authority to decide the ownership or title of a property and the ownership/title of the property flows from the title deeds. Mutation neither creates nor extinguishes title and it is merely for the purpose of identifying the person primarily liable to pay tax.

Steps shall be taken in the matter keeping in mind the observation made hereinabove.

The writ petition being WPO/616/2023 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.)

s.pal