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ORDER SHEET
WPO No.1254 of 2023
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

SOUMARUP DAS
VERSUS
KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:

The Hon'ble JUSTICE AMRITA SINHA
Date:18th July, 2023.

Appearance:
Mohammad Khairul, Adv.
Mohammad Irfan, Adv.
....for the Petitioner.

Mr. Biswajit Mukherjee, Adv.
Ms. Manisha Nath, Adv.
... for K.M.C.

Mr. Rachit Lakhmani, Adv.
Mr. Avishek Das, Adv.
...for Respondent No.6.

Mr. Ritoban Sarkar, Adv.
Ms. Sanhita Saha, Adv.
...Respondent Nos.7 & 8.

The Court:-A report has been filed by the Assessor Collector (South) of the Kolkata Municipal Corporation signed on 05.07.2023 wherefrom it appears that the Assessment Collection (South) Department is in the process of reconsidering the mutation case. Since Ramanath Das has expired long back, the department is contemplating to record the assessee as "Estate of Ramanath Das with person liable to pay tax: Manju Agarwal, Manjula Agarwal, Aditya Dalmia and Soumarup Das" and the mutation would be done upon giving opportunity of hearing to all the parties.

Assessor Collector (South) has mentioned that the issue of title is under adjudication before the learned Civil Court and the mutation in the name of proper person will be made on receipt of direction from the learned Court.

It appears from the report forwarded by the Assessor Collector (South) that the department is open to reconsider the issue of mutation all over again

after giving opportunity of hearing to all the parties. None of the parties would be prejudiced if the issue is decided afresh upon giving proper hearing to them.

In view of the above, the instant writ petition is disposed of by directing the Assessor Collector (South) of the Kolkata Municipal Corporation to consider the issue afresh after giving proper opportunity of hearing to all the parties. A reasoned order shall be passed and communicated to all the parties. It will be open for the parties to rely upon all documents in support of their claims.

All points are left open to be decided by the Assessor Collector (South).

The aforesaid respondent shall, however, not adjudicate or decide the title/ownership of either of the parties at the time of taking a decision for mutation. Mutation shall only be restricted to identifying the person liable to pay tax. As regards the ownership and title, it will be open for the parties to approach the appropriate forum for remedy.

The aforesaid respondent shall endeavour to conclude the proceeding at the earliest but positively within a period of twelve weeks from the date of communication of this order.

Writ petition stands disposed of.

Report filed by the Assessor Collector (South) of the Kolkata Municipal Corporation signed on 05.07.2023 in Court today be retained with the records.

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

(AMRITA SINHA, J.)