

OD-3

ORDER SHEET
WPO No.1291 of 2023
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

HARIDAS HALDER & ORS.
-Versus-
THE KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date:23rd June, 2023.

Appearance:

Mr. Abhishek Halder, Adv.
Ms. Madhurima Basu, Adv.
...for the Petitioners.

Mr. Biswajit Mukherjee, Adv.
Ms. Manisha Nath, Adv.
...for KMC.

The Court:-The matter relates to the premises no. 17/2, Kali Prosad Chakraborty Street, Kolkata – 700 003 bearing Assessee No.11-007-17-0038-0.

The Kolkata Municipal Corporation raised property tax bill in favour of the petitioners mentioning them as the owners of the subject property. The same continued till the year 2015-16.

The Kolkata Municipal Corporation issued no due certificate in favour of the owners of the subject property in the month of February 2016 mentioning that there is no due in respect of the said property till 31.03.2016.

The Kolkata Municipal Corporation raised property tax bill 2016-17 mentioning the Kolkata Municipal Corporation as the owner and the petitioners herein as occupiers of the subject property.

Petitioners submit that they were transposed from the status of owners to occupiers without granting any opportunity of hearing. No notice of transposition of the status from owners to occupiers was ever issued upon the erstwhile recorded owners.

Petitioners filed objection before the Kolkata Municipal Corporation against such illegal transposition of status but the same is yet to be considered and disposed of.

There is no instruction from the end of the Corporation that transposition was made upon notice to the erstwhile recorded owners.

As it appears that admittedly no notice or opportunity of hearing was given to the petitioners prior to such transposition, accordingly, respondent No. 4 being the Assessor Collector (North) of the Kolkata Municipal Corporation is directed to consider the representation dated 30.06.2022 filed by the petitioners, received in the office of the respondent authority on 04.07.2022, in accordance with law after giving reasonable opportunity of hearing to the recorded owners and any other necessary parties.

The aforesaid respondent may consult the records maintained in the office of the Kolkata Municipal Corporation and obtain necessary information from the Chief Valuer and Surveyor of the Kolkata Municipal Corporation and pass a reasoned order in the matter at the earliest, but positively within a period of twelve weeks from the date of communication of this order. Reasoned order shall be passed and communicated to the parties immediately thereafter.

In the reasoned order the Assessor Collector (North), Kolkata Municipal Corporation shall disclose the details including the evidences pursuant to which the erstwhile recorded owners were transposed to the status of occupiers of the subject property.

Learned Advocate representing the petitioners is directed to forward a copy of the representation dated 30.06.2022 along with all documents in support of their claims to the aforesaid respondent at the time of communicating the order of this Court.

It is made clear that this Court has not entered into the merits of the claim made by the petitioners and all points are left open to be decided by the aforesaid respondent at the time of consideration of the representation of the petitioners.

The writ petition stands disposed of.

Affidavit of service filed in Court today is taken on record.

Urgent certified photocopy of this order, if applied for, be supplied to the parties expeditiously on compliance of usual legal formalities.

(AMRITA SINHA, J.)