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ORDER SHEET

WPO/1558/2023

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SARLA KANORIA
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:

The Hon'ble JUSTICE AMRITA SINHA

Date: 28th November, 2023.

Appearance:

Mr. Raghunath Chakraborty, Adv.
... for the petitioner

Mr. Gurudas Mitra, Adv.
Mr. Atish Kr. Biswas, Adv.
... for the KMC

The Court: The petitioner seeks adjustment and refund of the excess amount paid by the petitioner before the Kolkata Municipal Corporation on account of property tax. The occasion for adjustment and refund arises in view of the order passed by the Municipal Assessment Tribunal by assessing the annual valuation of the petitioner's property.

The petitioner has already served representation asking for adjustment and refund of the excess amount paid to the Corporation. The said representation, along with its reminders, is pending consideration at the end of Assessor Collector (South).

The petitioner relies upon the judgment passed by the Hon'ble Division Bench of this Court on 13th October, 2023 in APOT No. 222 of 2023, IA No. GA/2/2023, WPO/3374/2022 in the matter of The Kolkata Municipal Corporation & Ors. versus Abas Nibas Pvt. Ltd. & Ors.

Without entering into the merit of the claim of the petitioner, the instant writ petition is disposed of by directing the Assessor-Collector (South) to consider the representation filed by the petitioner upon perusal of the order passed by the Municipal Assessment Tribunal and in the light of the order passed by the Hon'ble Division Bench in the matter of Abas Nibas Pvt. Ltd. & Ors. (supra). An opportunity of hearing shall be given to the petitioner and a reasoned order shall be passed. Steps shall be taken in the matter at the earliest and positively within a period of twelve weeks from the date of communication of this order.

Learned Advocate for the petitioner is directed to forward copy of the judgment and order dated 18.07.2019 passed in MAA No. 2051 of 2013, representation dated 29.08.2022 and all supporting documents including the judgment passed by this Court in Abas Nibas (supra) to the aforesaid respondent at the time of communicating the order of the Court.

WPO No.1558 of 2023 is disposed of.

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

(AMRITA SINHA, J.)