

WPO No.1714 of 2023
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

SOUMITRA BANERJI
VERSUS
THE KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date: 17th October, 2023.

Appearance:
Mr. Raghunath Chakraborty, Adv.
Mr. Supratick Syamal, Adv.
...for petitioner.

Mr. Alak Kumar Ghosh, Adv.
Ms. Piyali Sengupta, Adv.
... for KMC.

The Court:-The matter relates to the premises no.142, M.G. Road, Kolkata-700007.

The petitioner claims to be the senior most sebaite of the Radha Gobinda Jew Temple which is standing at the said premises. According to the petitioner, the said premises has been exempted from payment of property tax for the last 200 years of its existence.

The petitioner submits that the Corporation maintains the list of properties which are exempted from paying property tax. The premises of the petitioner is not included in the said list.

The petitioner apprehends that the Corporation may impose the property tax upon the subject property. The petitioner filed representation before the Assessor Collector (North) seeking exemption of the property tax.

On a perusal of the documents annexed to the writ petition and upon hearing the submissions made on behalf of both the parties, it appears that there is nothing on record to suggest that the property of the petitioner has been subjected to payment of the property tax. Till the petitioner is able to show any document that the Corporation insisted the petitioner for payment of property tax the prayer of the petitioner seeking exemption of the property tax cannot be allowed.

The writ petition appears to have been filed on mere apprehension that the property may be subjected to payment of property tax.

The petitioner refers to a hearing notice which is available in the portal of the Corporation. Hearing notice is not a demand for payment of tax.

Accordingly, no relief can be granted to the petitioner at this stage.

It will be open to the petitioner to approach the authority as and when occasion arises.

The writ petition stands dismissed.

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

(AMRITA SINHA, J.)

nm