

30.09.2024

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Ct.No.15

WPA 14322 of 2021

Amitava De Bhowmick & Anr.

Vs.

The Kolkata Municipal Corporation and Ors.

Mr. Anindya Bose,
Mr. Mridul Biswas

..for the Petitioners

Mr. Gopal Chandra Das,
Mr. Rudranil De

...for KMC

The petitioners express their grievance regarding the mutation of assessment records for the premises located at 53/2A, S. N. Banerjee Road, KMC Ward No. 53, Police Station Taltala, Kolkata – 700 014, which originally stood in the names of the petitioners and their mother. The petitioners have discovered that the Corporation had mutated the assessment records in favor of respondent no.8 without providing them any notice as the "person liable to pay tax." They challenge the validity of this mutation.

The Corporation contends that the petitioners do not possess the premises in question. Upon inquiry, it has been found that respondent no. 8 is in possession of the property; consequently, the Corporation has carried out the mutation in favour of respondent no. 8.

However, I am of the opinion that prior to mutating the assessment records in favour of

respondent no.8, the Corporation should have afforded the petitioners an opportunity for a hearing. The Corporation has failed to produce any reasoned order of the relevant authority that preceded the mutation of assessment records in favour of respondent no. 8.

In light of these considerations, I direct the Assessor Collector (Revenue-South), Kolkata Municipal Corporation, to consider the petitioners' representation as appearing at page 31 of the writ petition and to pass a reasoned order within three months from the date of communication of this order. In passing this order, respondent no. 7 shall provide the petitioners, as well as respondent no. 8, with an opportunity for a hearing.

WPA 14322 of 2021 is disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the learned advocates for the parties on usual undertakings.

(Kausik Chanda, J.)