27.11.2024
Sl. No. 42
Court No.30
BM

WPA 15730 of 2019

Subhash Chandra De
Vs.
Burdwan Municipality & Ors.

Mr. Lalratan Mondal
Mr. Dilip Kumar Sadhu
... for the petitioner
Mr. Subhasish Bandopadhyay
... for the Municipality

A report in the form of affidavit as directed has been filed by the respondent Secretary of the Burdwan Municipality, Purba Burdwan.

Affidavit of service filed be kept with the record.

The present writ petition has been preferred praying for direction upon the respondents to accept property tax for your petitioner's holding No.28/27, Hrishikesh Chatterjee Lane, Burdwan(East) under Ward No.29 at the rate of Rs.60.38 per quarter finally fixed by them and not to demand arrear tax at the excessive enhanced rate arbitrarily fixed by them previously which has been reduced after hearing and other reliefs.

It is submitted by the learned counsel for the Municipality that the tax due for the period from 2006 was not appealed against as per Section 111 of the West Bengal Municipal Act, 1993 and as such the petitioner cannot raise any objection to the said assessment of tax.

On being directed by this court vide order dated 5.7.2024 an order has been passed by the Chairman, Burdwan Municipality wherein it appears that the Valuation Board considered the objection of the petitioner in respect of the tax for the year 2015-16 and the rate was reduced and the petitioner herein is ready and willing to pay tax at the reduced rate as held for the year 2015-16 and 2016-17.

It appears that the petitioner has been running from one department to another since 2006-2007 but his grievances were not addressed by the authorities concerned as per report submitted.

It appears that since 2006-07 no assessment was held till the year 2015-16. As such the petitioner was unable to approach the appropriate forum for relief.

Considering the fact that the valuation board considering the grievance of the petitioner has fixed the tax at a reduced rate, interest of justice requires that the same rate should also be applicable from 2006-2007.

Accordingly, the writ petition is disposed of with the direction that the petitioner shall pay entire tax within a period of sixty days from the date of this order at the assessed reduced rate from 2006-2007 till 2015-2016 and 2016-17.

The Municipality is also directed to assess the tax at the reduced rate as re-assessed by the valuation board and make the necessary demand for the subsequent period too, till date and on the said claim being made against the petitioner, the petitioner shall pay the same within the statutory period as applicable as and when the claims are raised.

There will be no order as to costs.

All connected applications, if any, stand disposed of.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties expeditiously after due compliance.

(Shampa Dutt (Paul), J.)