

**IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE**

Present:

The Hon'ble Justice Joymalya Bagchi

And

The Hon'ble Justice Gaurang Kanth

***M.A.T. 1415 of 2024
(CAN 1 of 2024)***

***Swagata De
-Vs-
Kolkata Municipal Corporation & Ors.***

For the Appellants : Mr. Jayanta Sengupta, Adv.,
Ms. Poulami Roy, Adv.

For the KMC : Mr. Biswajit Mukherjee, Sr. Adv.,
Ms. P. Sengupta, Adv.

Heard on : 05.08.2024

Judgment on : 05.08.2024

Joymalya Bagchi, J. :-

1. Appellant contends she has purchased 9/24th undivided share in the property from the erstwhile owners. Thereafter, she made a prayer to pay proportionate share of the outstanding tax payable to

the tune of Rs.17,64,245/- and thereupon mutate her name in the records of the Corporation as the person liable to pay tax proportionate to her share in the property.

2. Learned Advocate for Corporation submits the Corporation authorities do not have right to declare her share in the undivided property.
3. We have considered the submission of the appellant. Appellant had approached the Corporation to mutate her name in the records as the person liable to pay tax proportionate to her undivided share in the property. He had also under taken to liquidate outstanding tax to the extent of her share therein. Such prayer being a reasonable one ought to have been permitted by the Corporation authorities.
4. Accordingly, we direct the 5th respondent i.e. the Assessor Collector, Assessment Collection Department (South), Kolkata Municipal Corporation to consider the representation of the appellant and permit her to liquidate her proportionate share of outstanding taxes payable till date and in the event she does so, to record her name in the records of the Corporation as the person liable to pay taxes proportionate to her undivided share in the property in question.
5. Such exercise shall be done within a fortnight from the date on which the appellant liquidates her proportionate share of her outstanding dues payable to the Corporation in respect of the property.

6. Needless to mention any amount already deposited by the appellant shall be adjusted against the claim of the Corporation towards her proportionate share in the outstanding taxes.
7. With these directions, appeal and the connected application are disposed of.
8. There shall be no order as to costs.
9. Photostat certified copy of this judgment, if applied for, be given to the parties on compliance of all formalities.

I agree.

(Gaurang Kanth, J.)

(Joymalya Bagchi, J.)

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