18.11.2024
Sl. No.1
Ct. No.15
S.A.

WPA 18849 of 2022

Chiu Hsueh Yin Chung
-vs-
The State of West Bengal & Ors.

Mr. Kushal Chatterjee
Mr. Md. Sajid
Mr. Utpal Maitra
Mr. Kalyan Bhaumik
Mr. Abir Lal Chakraborty
Ms. Sampa Dhar
…for the petitioner
Mr. Alak Kumar Ghosh
Mrs. Sima Chakraborty
…for Kolkata Municipal Corporation

It is the case of the petitioner that her predecessors-in-interest purchased the property at premises no.29A, Mateshwartola Road, Kolkata-700046 in the year 1970 and subsequently the petitioner got her name mutated in the relevant assessment records. The property in question has been assessed by the office of the Assessor Collector, Tollygunge since 1977. It is not in dispute that the petitioner has paid the arrear tax in respect of the said property from 3rd quarter, 1977 to 4th quarter, 2012 as assessed by the office of the Assessor Collector, Tollygunge.

The petitioner alleges that suddenly by a letter dated July 13, 2022, the Assessor Collector (South) raised a bill against the petitioner towards the property tax of premises No.29, Mateshwartola Road.

The petitioner submits that she is the owner of the premises no.29A, Mateshwartola Road and she has no liability whatsoever towards the property at 29, Mateshwartola Road.

The relevant part of the affidavit filed by the Corporation is quoted below :

"5. In the aforementioned facts and situation as revealed, the high officials of the Kolkata Municipal Corporation namely the concerned Deputy Assessor Collector and Assistant Assessor Collector of Ward no.66, Superintendent Draftsman Mr. Nepal Banerjee and Deputy Assessor Collector of Ward no.58 visited the site/property in question to ascertain the correct state of affairs and to correct the apparent mistakes as reflected in two sets of documents lying in two respective offices. It has been ascertained on the inspection that the property in question is situated and lying in the borderline of two Wards namely Ward nos.58 and 66 under the Kolkata Municipal Corporation. The areas of the Wards are identified. The property in question in fact falls within the area of Ward no.58, but not within the area of Ward no.66. All matters pertaining to assessment etc. of the property within the area of Ward no.58 comes within the jurisdiction of Assessment Collection Department (South) at Head Office 5, S. N. Banerjee Road, Kolkata, whereas the property within the Ward no.66 is dealt

with by the Tollygunge Tax Department at 212, Rash Behari Avenue, Kolkata.

7. In the background of the facts and circumstances as above and also as reflected in the joint report in has been decided to cancel the premises no.29A, Mateshwartola Road and also all records pertaining to the premises no. 29A, Mateshwartola Road as maintained by the office of the Assessor Collector, Tollygunge Tax Department. As a consequence thereof mutation papers, assessment records all decided annual valuations, property tax bills etc. pertaining to the premises no.29A, Mateshwartola Road shall stand cancelled and shall not be acted upon. But the mutation assessment documents of another valuation raising on the property tax bills in respect of 29, Mateshwartola Road shall stand and be effective and operative for all intents and purposes."

The affidavit filed by the Corporation makes it clear that both the premises no.29A, Mateshwartola and 29, Mateshwartola are same and identical plot as per the joint inspection done by the concerned officers of Ward Nos.58 and 66 of the Corporation.

In view of the aforesaid, I do not see any justification on the part of the office of another Assessor Collector to raise tax bills in respect of the self-same property particularly when the petitioner has already paid the tax as assessed by the office of the Assessor Collector, Tollygunge treating the property to be under Ward No.66.

In that view of the matter, the notice dated July 13, 2022, appearing at page 42 of the writ petition, is set aside.

The Corporation will be at liberty to mutate the property in question under Ward No.58 and raise current tax bills as assessed by the office of the Assessor Collector of the said ward.

Accordingly, **WPA 18849 of 2022** is disposed of.

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

(Kausik Chanda, *J.*)