7 14-06-2024

AKG

Ct. 15

WPA 22906 of 2023
Ajanta Dutta
Vs.
Burdwan Municipality & Ors.

Mr. Saumalya Ganguli
...for the Petitioner

Mr. Subhasis Bandopadhyay
...for the Municipality

It is the case of the petitioner that he is owner of the ground floor of a building at premises no. 174A, G.T. Road (East), Sripally, Burdwan Municpality, Burdwan-713103 where she runs an optical shop. Her prayer for payment of pro-rata tax for the shop has not been considered by the Municipality.

In the earlier round of writ petition filed by the petitioner, a Co-ordinate Bench of this court passed the following orders:

> **"In the event the Municipality is of the opinion that the petitioner may be permitted to pay the pro-rata tax in respect of the portion that she is occupying, the Municipality shall accept the same and take steps for issuance of the certificate of enlistment in her favour in accordance with law after compliance of all necessary formalities.**
> **The aforesaid respondent shall pass a reasoned order and communicate the same to the petitioner.**
> **The writ petition stands disposed of."**

In compliance with the said order dated September 19, 2022, the Municipality considered the prayer and by an order dated November 19, 2022, observed, inter alia, as follows:

> **"Considering the prayer of the petitioner, the matter was discussed with in-charge tax and separation department concerned, Burdwan Municipality; according to their view, it is difficult to assess proportionate tax of the petitioner's occupied portion, before separation of holding on technical reasons. In such view of the facts the petitioner may be asked to submit the requisite application for separation, in proper format to process further for separate holding number. Once the separation is made, the petitioner's prayer for separate assessment can be made enabling the petitioner to pay the property tax in respect of her holding.**
> **The matter is thus disposed of. Let a copy be forwarded to all concerned for information and further action."**

The petitioner submits that in terms of the said order dated November 19, 2022, the petitioner has submitted necessary documents before the Municipality but her prayer has not yet been properly considered.

In the aforesaid facts, I pass a direction upon the Municipality to comply with the order dated September 19. 2022 passed by this Court within a period of one month from the date of communication of this order. If the Municipality requires any additional documents, the petitioner shall furnish the same before the Municipality.

A reasoned order should be communicated to the petitioner within one-week thereafter.

I make it clear that the Municipality should not insist the petitioner to clear the entire tax for the relevant premises for consideration of her prayer. The Municipality shall permit the petitioner to deposit 1/3rd of the arrear tax in respect of the building to be deposited within one-month from the date. The Municipality shall adjust the tax deposited by the petitioner in terms of this order once her tax liability is determined by the Municipality by allotting a separate holding number in respect of the shop room in question.

WPA 22906 of 2023 is disposed of.

Urgent certified *website* copies of this order, if applied for, be made available to the parties upon compliance with the requisite formalities.

(Kausik Chanda, J.)