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09.01.2024
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In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 25724 of 2023

Pradip Kumar Ghosh
-versus
State of West Bengal & Ors.

Mr. Sounak Bhattacharyya,
Mr. Sounak Mondal.
...For the petitioner.

Mr. Proshant Kumar Tripathi.
...For State.

Mr. Gurudas Mitra,
Ms. Piyali Sengupta.
...For KMC.

The petitioner claims to be the tenant of the premises no. 55B, SP Mukherjee Road. The petitioner has inducted one M/s. Mobile Store Limited as his sub tenant.

On account of non-payment of property tax, the Corporation has issued a rent attachment notice. The amount of due is approximately Rs. 45,46,149/-.

The petitioner submits that the Corporation has not furnished the breakup of the property tax which is alleged to have fallen due. It appears from the communication made by the Assessor Collector (south) that the Mobile Store Limited deposited Rs. 80,000/- in the suspense account for the month of April, 2023 but thereafter failed to deposit the rent of the successive months.

The petitioner is aggrieved by the act of the Corporation in attaching the rent.

Learned advocate representing the Corporation submits that there is huge sum due and payable on account of property tax dues. The Corporation has taken steps to recover the same by issuing the rent attachment notice.

Upon hearing the parties and upon perusal of the materials on record it appears that the rent attachment notice was issued in respect of the subject property as a mode of recovery of property tax. The person liable to pay ought to have cleared the property tax dues. The same has not been done. The Corporation has taken steps to recover the unpaid tax in accordance with the provisions of law. The Corporation took note of the leave and license agreement made between the petitioner and the Mobile Store Limited and has also taken into account the rent received in respect of the tenanted premises, thereafter issued the rent attachment notice. The Court does not find any error on the part of the Corporation in issuing the impugned rent attachment notice.

As regards the representation made by the petitioner seeking breakup of the property tax dues, the same may be considered by the Assessor Collector (south), KMC and the breakup of the same may be provided to the petitioner. The representation of the petitioner shall be disposed of at the earliest but positively within a period of four weeks from the date of communication of this order.

Learned advocate for the petitioner is directed to forward a copy of the representation dated 28th August, 2023 to the aforesaid respondent at the time of communicating the order of the Court.

The writ petition stands disposed of.

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

(Amrita Sinha, J.)