

August 12, 2025
ARDR (45)

WPA 1857 of 2023

Ashis Biswas
Vs.
The State of West Bengal & ors.

Mr. Gopal Pahari,
Mr. Pranit Bag,
Mr. Mandeep Kaur,

...for the petitioner.

Mr. Biswajit Mukherjee,
Ms. Manisha Nath,

..for the KMC.

1. The petitioner, by way of present writ petition seeks a direction upon the respondent corporation to ensure the proper apportionment of municipal tax in respect of petitioner's demarcated portion, comprising the entire ground floor, first floor and half of the garage at premises no. 4A, Ekdalia Place, P.S. Gariahat, Kolkata. The petitioner prays for supply of true and correct statement of tax liability of the petitioner relating to the said property with proper and full particulars.
2. It is the case of the petitioner that the petitioner deceased father Late Parimal Biswas was the absolute owner of G + 4 storied building situated at the abovementioned premises. During the lifetime the said Parimal Biswas since deceased executed and registered his last Will and testament on 20.05.2023, registered in the office of ARA-III Calcutta and the said Will was duly probated on 02.09.2016 vide PLA No. 239 of 2014 of the Hon'ble High Court, Calcutta.

By virtue of the said Will, the petitioner is the absolute owner of the entire ground floor, 1st floor and half of the garage, the petitioner's sister is the absolute owner of the 3rd floor and petitioner's brother is the absolute owner of the 2nd and 4th floor of the said premises. The said Will has been probated and each of the legal heirs is in possession and enjoyment of their respective portions.

3. It is the grievance of the petitioner that the respondent municipality has raised inflated property tax bills on the petitioner without any apportionment and hence the said bills are unjustified and illegal.
4. The petitioner has submitted representations dated 22/12/2022 and 05/1/2023, however, no response has been given to the said representations by the respondent corporation.
5. Learned counsel for the respondent corporation submits that the corporation is ready and willing to decide the petitioner's representation dated 05/1/2023.
6. Learned counsel for the petitioner submits that the petitioner shall be satisfied if the same is decided within a time bound manner.
7. In view of the statements made on behalf of the parties, this Court directs the respondent no.4 to decide the petitioner's representation dated 05/1/2023 within a period of six weeks from the date of communication of this order, strictly in accordance

with law, after affording an opportunity of personal hearing to the petitioner, by way of speaking order.

8. Needless to mention that if the petitioner is aggrieved by the same, he is at liberty to challenge the same in accordance with law.
9. Since no affidavit is called for, allegations made in the application are deemed to have been denied.
10. With the above directions, the present writ petition is disposed of.

(Gaurang Kanth, J.)