

20.03.2025
Sl.No.1
Ct. No.15
S.A.

WPA 3614 of 2023

Provat Kumar Dey

-vs-

The Howrah Municipal Corporation & Ors.

Mr. Mrinal Kanti Ghosh

...for the petitioner

Mr. Sandipan Banerjee

Mr. Ankit Sureka

...for HMC

Mr. Sukumar Bhattacharyya

Ms. Oindrila Chatterjee

...for respondent no.7

The petitioner challenges a mutation order dated January 18, 2023, issued by the Officer on Special Duty, Assessment Department, Howrah Municipal Corporation. The order alters the assessment records for the premises located at 8/1, Kaibarta Para Lane, Salkia, District Howrah, in favor of Respondents Nos. 6 and 7.

It appears that Respondent No. 6 is the petitioner's mother, while Respondent No. 7 is his sister. It further appears that Respondents Nos. 6 and 7 approached the Deputy Thika Controller, Howrah, to be declared as thika tenants with respect to the said property. By an order dated September 28, 2020, the Deputy Thika Controller granted them the status of thika tenants.

The petitioner challenged the Deputy Thika Controller's order before the West Bengal Land Reforms and Tenancy Tribunal. The Tribunal issued

an order on November 25, 2021, staying the operation of the Deputy Thika Controller's order.

Notwithstanding the stay granted by the Tribunal, the Corporation passed an order on January 18, 2023, for the mutation of the assessment record in favour of Respondents Nos. 6 and 7 as persons liable to pay tax.

As the issue of thika tenancy for the relevant premises is still pending before the Tribunal, and given the stay of the Deputy Thika Controller's order by the Tribunal, the Corporation should not have proceeded to mutate the assessment record in favor of Respondents Nos. 6 and 7 as persons liable to pay tax.

Accordingly, the order dated January 18, 2023, is set aside, and the name of the original recorded owner is restored.

However, the Corporation shall mutate the assessment record in accordance with any final order that may be passed by the Land Reforms Tribunal.

It is important to clarify that this Court has not delved into the merits of the respective parties' claims. The Tribunal is directed to dispose of the application filed by the petitioner being O.A. 1080 of 2021, together with the vacating application filed by Respondents Nos. 6 and 7, as expeditiously as possible, and preferably within six months from the

date of this order. The Tribunal shall not grant any unnecessary adjournments to the parties.

Since no affidavit has been called for, the allegations made in the writ petition shall be deemed to be denied.

Accordingly, **WPA 3614 of 2023** 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.)