22.09.2025
Sl. No. 32
Ct No. 3
SG

WPA 4604 of 2023

Smt. Dola Mishra
Vs
The State of West Bengal & Ors.

Mr. Debasis Kar,
Mr. Husen Mustafi,
Mr. Arka Tilak Bhadra.
...for the petitioner

Mr. Dipak Kumar Mukherjee,
Mr. Rajib Mukherjee.
...for the Municipality

Mr. Tapas Kr. Adhikary,
Mr. Syed Nasirul Hossain.
...for the State

1. The petitioner has preferred the present writ petition seeking a direction upon the respondent-Municipality to assess property tax on the proportionate share of the premises purchased by her vide conveyance deed dated 11.12.2013 and to mutate the said property in her name.

2. It is the case of the petitioner that she had purchased a commercial unit admeasuring 1590 square feet along with proportionate share of the underlying land situated at holding no. 66, B.P.M.B. Sarani, ward No. 9 under the jurisdiction of Uttarpara-Kotrung Municipality. Following the said purchase the petitioner submitted an application dated 20.07.2015 before the respondent-Municipality seeking mutation in her name in respect of the purchased portion. Pursuant thereto, the West Bengal

Valuation Board issued a notice under Section 9(3) of the West Bengal Valuation Board Act, 1978 proposing annual valuation of the premises. The petitioner filed objection to the said proposed valuation. Upon considering the objection, the respondent-Municipality finalized the annual valuation and issued a property tax bill along with a surcharge for Rs.1,04,100/- with quarterly installment of Rs.24,723.75/-. The said bill was issued in the name of Smt. Kalyani Mondal and others as owners and the petitioner Smt. Dola Mishra as occupier. The petitioner submitted a representation before the Commissioner of the respondent-Municipality pointing out that she is not only an occupier but also the lawful owner of the subject portion of the property conveyed to her by the aforesaid registered sale deed. She requested that her ownership be duly reflected in the municipal records and that the property tax be levied accordingly. However, no steps have been taken by the respondent-Municipality in this regard. Subsequently, the petitioner has received another consolidated notice for a demand of property tax outstanding at Rs.8,54,821/- wherein again her name has only been reflected as an occupier, thereby denying her the ability to discharge her tax liabilities in respect of her owned portion of the premises. It is the specific grievance of the petitioner that her name be mutated and that the property tax for her proportionate area should reflect her as the owner and the demand be raised upon her. She further submitted a representation dated 20.01.2023. However, no decision has been taken on the said representation.

3. Learned Counsel for the respondent-Municipality submits that the corporation is ready and willing to decide petitioner's representation dated 20.01.2023.

4. Learned Counsel for the petitioner states that the petitioner shall be satisfied if the same is decided within a time bound manner

5. In view of the submissions made by the learned Counsel for the parties, this Court directs respondent no. 3 to decide petitioner's representation dated 20.01.2023 within a period of eight weeks, strictly in accordance with law, after affording an opportunity of personal hearing to the petitioner, by way of a speaking order.

6. With the above directions, the present writ petition is disposed of.

7. Since no affidavits have been filed by the respondents, the allegations made in the writ petition shall not be deemed to have been admitted.

8. There shall be no order as to costs.

9. Let urgent Photostat certified copy of this order, if applied for, be supplied to the parties on usual undertaking.

(Gaurang Kanth, J.)