

WPA 6077 of 2025
Pratik Sarkar & Ors.
Vs.
The Kolkata Municipal Corporation & Ors.

Mr. Chandrachur Chatterjee

...for the Petitioners

Mr. Biswajit Mukherjee,

Ms. Piyali Sengupta

...for KMC

The petitioners challenge a distress warrant and attachment order issued against them for the alleged non-payment of tax in respect of flat no.9, second floor, 88A/10, Bose Pukur Road, Kolkata 700 042.

The petitioners' grievance is that they are not the individuals liable for the payment of tax in respect of the aforementioned flat.

It is submitted that the original owner of the relevant flat was late Ramesh Chandra Guin. Ramesh bequeath the said property by a Will dated July 27, 1988. Respondent nos. 4 and 5 were the executors of the Will. It is argued that the executors of the Will are liable to pay tax in respect of the relevant flat.

On the other hand, the Corporation submits that the petitioners' names have been recorded as the individuals liable for the payment of tax, while

the name of one Asha Guin, the wife of the late Ramesh Chandra Guin, has been recorded as the owner of the property.

Petitioner no.3 is the daughter of Ramesh. Petitioner nos.1 and 2 are the son and the daughter-in-law of petitioner no.3, respectively.

The petitioners do not dispute that they have been in possession of the flat for the past ten years.

In light of the above, I dispose of this writ petition with the direction upon the Corporation to consider the representation appearing at page 33 of the writ petition within two months from the date of communication of this order.

If the petitioners deposit the principal amount of Rs. 57,872/- within seven days from the date of this order, respondent No. 2 shall refrain from taking any coercive action against them.

Accordingly, **WPA 6077 of 2025** 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.)