12.09.2025
Sl. No. 10
Ct No. 3
SG

WPA 14046 of 2025

Bhanu Pratap Singh
Vs
The State of West Bengal & Ors.

Mr. Sabyasachi Chatterjee,
Mr. Akashdeep Mukherjee,
Mr. Badrul Karim,
Mr. Aritra Ghosh,
Ms. Monalisha Sinha.
...for the petitioner

Mr. Biswajit Dey,
Mr. Arindam Mitra.
...for the State

Mr. Tapas Kr. Ghosh,
Mr. Tanmoy Chowdhury.
...for respondent nos. 4 to 6

1. Affidavit-of-service is taken on record.

2. The petitioner has preferred the present writ petition being aggrieved by the inaction of the respondent in not considering his representation dated 29.05.2025, whereby the petitioner had sought permission to repay the legitimate outstanding tax amount levied and computed in accordance with law in 18 equal monthly installments by way of cash in respect of his business of brick fields, being operated under the name and style of '*Keota Brick Field*'.

3. It is the case of the Petitioner that he is the current owner of the two brick fields situated at Holding No. 360/323 and 361/324 of Mahalla-MJ Bug,

Ward no.2, Mouza- Keota, JL No. 7, Chinsurah PS, Dist. Hooghly. Brick Field situated at 361/324 is still operational whereas Brick field situated at Holding No. 360/323 was shut down in 2018. The Petitioner could not clear the outstanding property tax qua the said brick field and in view of the same, the trade license qua the said brick field has not been renewed. Learned Counsel for the petitioner further states that the petitioner admits the liabilities qua property tax but is not able to make the payments due to his bad financial condition.

4. Learned Counsel for the petitioner has placed reliance upon Section 150 of the West Bengal Municipal Act, which expressly provides that in cases where an assessment has been made and is thereafter altered, the assessee is entitled to liquidate the dues in installments.

5. Learned Counsel for the respondent Municipality has drawn the attention of this Court to the letter dated 26.09.2023, whereby the Municipality replied to the petitioner's earlier representation dated 31.07.2023. In the said representation, the petitioner had made an identical prayer seeking accommodation from the respondent-Municipality for payment of outstanding municipal taxes. The aforesaid letter records that a sum of Rs. 47,408/- per year had

admittedly remained unpaid by the petitioner and further asserts that the petitioner is habitually irregular in the payment of municipal dues. The letter further indicated that, subject to the petitioner clearing the entire outstanding property tax within the stipulated time, the respondent-Municipality may consider extending rebate facilities or reconsidering the interest levied. Notwithstanding such communication, and despite the lapse of nearly two years, the petitioner has once again approached this Court by way of the present writ petition, seeking substantially the same relief. The subsequent representation dated 29.05.2025 is, in effect, a verbatim reproduction of the earlier representation dated 31.07.2023.

6. Learned Counsel for the respondent-Municipality has further submitted that there is no provision under the West Bengal Municipal Act, 1993 which empowers the Municipality to permit payment of outstanding tax dues in 18 equal installments. It is, however, submitted that in the event the petitioner discharges the entire outstanding dues, the respondent-Municipality may consider granting waiver of the interest component. It is lastly emphasized that the petitioner has failed to establish that, even subsequent to his earlier representation dated

31.07.2023, he has made regular and timely payments of property tax or other municipal dues.

7. This Court is not persuaded by the contention of the petitioner that he would be in a position to make timely payments and that he deserves any indulgence. The records clearly reveal that the petitioner has been habitually defaulting in the payment of property tax as well as other municipal dues since 2009. Such persistent and willful default disentitles the petitioner from claiming any form of leniency. No enforceable right to seek such indulgence can be said to have accrued to him, as there exists no provision under the West Bengal Municipal Act, 1993, or any other law, that supports his claim, particularly in the face of continuous non-compliance. Accordingly, this Court finds no justification to exercise its discretionary jurisdiction under Article 226 of the Constitution of India in favour of the petitioner.

8. Furthermore, this Court is of the view that Section 150 of the West Bengal Municipal Act, 1993 has no application to the facts of the present case. The petitioner, having consistently failed to discharge his obligations towards payment of property tax and other statutory dues since 2009, cannot now be permitted to take advantage of the said provision. It is further noted that the petitioner, who had earlier sought similar

relief by way of his representation dated 31.07.2023, is once again seeking identical relief through his subsequent representation dated 29.05.2025, thereby attempting to reagitate the very same issue without curing his continuing default.

9. In view of the above circumstances, this Court is not inclined to entertain the present writ petition and the same is dismissed.

(Gaurang Kanth, J.)