

ORDER SHEET

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/765/2024

AVIJIT DE BHOWMICK
Vs
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

WITH

WPO/611/2024

AVIJIT DE BHOWMICK
Vs
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:

The Hon'ble JUSTICE KAUSIK CHANDA

Date : 15th January, 2025

Appearance:

Mr. Anindya Bose, Adv.

Ms. Ankita Dey, Adv.

Mr. Mridul Biswas, Adv.

...for the petitioner

Ms. Piyali Sengupta, Adv.

Ms. Manisha Nath, Adv.

...for KMC

The Court: The petitioner raises the grievance that, despite submitting an application for a mutation certificate and a certified copy of the inspection book for premises No. 53/2A, S. N. Banerjee Road, A/No. 110531801118, Kolkata-700014, the impugned order dated July 9, 2024, arbitrarily imposes certain conditions for the issuance of these documents.

The relevant part of the impugned order dated July 9, 2024, is quoted below:

“Sir/Madam,

With reference to the above, as per available records of Assessment-Collection (South) department and as reported by division concerned this is to state that:

- 1) Mutation Certificate will be made available subject to payment of requisite fees of Rs.100/ only and No Outstanding Certificate from Assessment-Collection department.*
- 2) Certified copy of Inspection Book w.e.f. 2/2015-16 will be made available subject to:*
 - a) Payment of requisite fees (as per Annual Valuation)*
 - b) No Outstanding Certificate (NOC) from Assessment-Collection (South) department on completion of all periodic/pending assessment (as applicable for already assessed property)*
 - c) Application must contain mobile number/e-mail id (if any).*

Learned counsel for the Corporation, in support of the impugned order, has referred to the relevant section of the Citizen's Charter 2021 of the Assessment-Collection Department, Kolkata Municipal Corporation (KMC).

Sl. No.	Specific Service Offered	Total Fees payable	Time limit (Duration) For providing the service	Application Procedure #	Prescribed attestation authority (in cases other than self attestation):- Gr.-A Govt. officer /Notary Public / Category 'A' KMC officer/ College Principals/ University teacher/ Public Sector bank Manager/ Post Master (in cases other than self attestation) List of KMC officers enclosed in KMC website https://kmcgov.in	Offline application submitted to	Online application site	For inquires contact	Contact for complaints/ suggestions
					DOCUMENTS TO BE SUBMITTED WITH APPLICATION	For office address and list of officers, please go to https://www.kmcgov.in/KMCPortal/jsp/AssessmentContact.jsp			
11.	Issuance of various certified copies like inspection book, assessment register etc. (*depending on the document sought)	Ref Schedule of Rates & Charges*	10 working days	Plain paper application	1. General requirements No. 1 & 3 (as applicable) 2. Copy of Payment receipts for all current demands. 3. Application must contain Phone Number & E-mail ID (If any) which will be uploaded in KMC Portal		-DO-		-DO-

Learned counsel for the petitioner submits that, according to the said charter, the petitioner must clear any outstanding dues and obtain a No Outstanding Certificate from the relevant department. Upon production of the certificate, the Corporation will issue the certificate of the inspection book.

Learned counsel for the Corporation has clarified that the Corporation is willing to issue the mutation certificate upon payment of Rs. 100/-, and the petitioner has agreed to make the payment. However, a dispute remains regarding the issuance of the certified copy of the inspection book.

It is undisputed that the petitioner's name has been recorded in the relevant assessment records as the owner of the entire premises under Assessee No. 110531801118. It is also undisputed that eight separate assessee numbers have been assigned to the premises, recording the names of eight occupiers as persons liable to pay tax.

In my view, the Corporation was incorrect in insisting that the petitioner provide a No Outstanding Certificate for the entire property. The Citizen's Charter 2021 does not impose such a requirement. The Charter only stipulates the production of "Copy of Payment Receipts for all current demands" to verify the status of the petitioner as recorded in the Corporation's records. The clearance of outstanding dues in respect of the premises is not a pre-condition for the issuance of a certified copy.

Since the Corporation does not dispute that the petitioner's name has been recorded as the owner of the entire premises under Assessee No. 110531801118, there is no valid reason for denying the petitioner the certified copy of the inspection report on the grounds of non-payment of the "No Outstanding Certificate," as mentioned in the impugned order dated July 9, 2024.

Accordingly, the communication dated July 9, 2024, issued by the Assessor-Collector (South), is set aside. The writ petition is disposed of with the following directions:

The Corporation shall provide the petitioner with the mutation certificate upon payment of Rs. 100/- within two weeks from the date of the payment.

The Corporation shall also provide the petitioner with a certified copy of the inspection book for the relevant premises, subject to the production of a current tax receipt for Assessee No. 110531801118, and compliance with other formalities, within two weeks from the date of such production.

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The present writ petition has been filed challenging the inaction of the Kolkata Municipal Corporation in failing to provide the petitioner with the documents as previously mentioned.

In light of the order passed in WPO/765/2024, this writ petition is hereby disposed of without the necessity of any further directions.

(KAUSIK CHANDA, J.)

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