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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/616/2025

SIDDHANT COMMERCIAL PRIVATE LIMITED
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 13th November, 2025

Appearance:
Mr. Raghunath Chakraborty, Adv.
Ms. Amrita De, Adv.
....for the petitioner
Mr. Biswajit Mukherjee, Adv.
Mr. Anupam Adasadhikari, Adv.
....for the KMC

1. Challenging a communication dated 24th July, 2025 issued by the Kolkata Municipal Corporation, the instant writ petition has been filed.
2. Records would reveal that in connection with revision of assessment under Section 180(2) of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as 'the said Act'), the petitioner was required to disclose certain documents (tenancy agreement). The petitioner had duly responded to the same by a communication dated 4th August, 2025, claiming that its vendor had assured that entire outstanding property tax was cleared, and a no outstanding certificate had also been issued by the department.
3. According to the petitioner, although the representation was made on 4th August, 2025, the same had not been considered.
4. Prima facie, the demand made by the respondents to call for the document for the purpose of effecting revision of assessment under Section 180(2) of the said Act cannot be said to be unjustified, the writ petition, in my view,

is absolutely premature as no decision has yet been taken by the municipal authorities.

5. Although Mr. Chakraborty, learned Advocate representing the petitioner by placing before this Court the letter of intimation enclosed to the letter dated 24th July, 2025 would submit that the above document is in the nature of a demand, however, Mr. Mukherjee, learned Advocate representing the Kolkata Municipal Corporation has clarified that the same is only an intimation of the existing dues.

6. Having regard thereto, no fruitful purpose will be served in keeping the writ petition pending. Accordingly, the writ petition stands disposed of with the direction that a decision on the petitioner's representation must be taken by the municipal authorities before finally deciding on the revision of assessment of annual valuation in respect of the premises in question.

(RAJA BASU CHOWDHURY, J.)

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