

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/1213/2024
SMT TAPATI BANERJEE
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS

BEFORE:
The Hon'ble JUSTICE GAURANG KANTH
Date : APRIL 24, 2025

Mr. Raghunath Chakraborty, Adv.
Mr. Arup Chatterjee, Adv.
Ms. Priti Jain, Adv. ...for petitioner.

Mr. Biswajit Mukherjee, Adv.
Ms. Manisha Nath, Adv. ...for KMC.

Ms. Sreemoyee Mitra, Adv. ...for Canara Bank.

The Court:- The present writ petition has been filed seeking setting aside and quashing notice for attachment dated 12.11.2024 and order of attachment of immovable property dated 22.11.2024.

This is the second round of litigation. Learned counsel for the petitioner states that she had earlier filed a writ petition being no. WPO/809/2022 wherein a direction was passed by this court on 09.02.2022 directing the Assessor-Collector, South to dispose of the representation of the petitioner in accordance with law upon affording an opportunity of hearing to the petitioner. This exercise was to be completed within a period of two months from the date of communication of this order.

The petitioner contends that she did not receive any intimation regarding the hearing and that no adjudication was made in terms of the earlier order passed in the writ petition. She states that she received

notices dated 12.11.2024 and 22.11.2024, which she claims were issued in contravention of the directions passed by this court in the earlier round of litigation. She further states that, on 07.01.2025 nearly two years after the order dated 09.02.2022 was passed in WPO/809/2022, she received a notice of hearing directing her to appear before the Assessor-Collector, South, Kolkata Municipal Corporation, on 09.02.2022. She alleges that, without affording her an opportunity of hearing and without deciding her representation in terms of the order passed by this court on 09.02.2022, the respondent/Kolkata Municipal Corporation could not have issued the notice of rent attachment dated 12.11.2024 and the order of attachment of immovable property under Section 221A(2) of the Kolkata Municipal Corporation Act on 22.11.2024.

Learned counsel for the Kolkata Municipal Corporation, Mr. Mukherjee, very fairly states that they are ready and willing to give a hearing to the petitioner, and that the notice of attachment of immovable property under Section 221A(2) of the Kolkata Municipal Corporation shall not be given effect until the petitioner is heard, a final adjudication and assessment of property tax vis-à-vis her share in the property is decided, and a final order is passed on her earlier representation, as directed by this court on 09.02.2022.

The petitioner as well as the interested party including the Bank shall appear before the Assessor Collector, South on 14.5.2025 at 3 pm in his chamber situated at Kolkata Municipal Corporation Building, 1st Floor, Room no.130, 5, S.N. Banerjee Road, Kolkata.

After affording an opportunity of hearing it is expected that the Assessor Collector, South shall pass a speaking order within a period of eight weeks thereafter.

With the above direction, the present writ petition is disposed of.

(GAURANG KANTH, J.)

pkd.