M/L 2
20.04.2026
sb
Ct.3.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 8908 of 2025

Susmita Chatterjee
Versus
The State of West Bengal & Ors.

Mr. Dwarikanath Mukherjee
Mr. Ratul Biswas
Mr. Surojit Mukherjee
... For the petitioner.

Mr. Bibekananda Tripathy
... For the State.

Mr. Tapan Kumar Rakshit
... For the respondent nos. 2 to 4

1. Affidavit of service filed in Court is taken on record.

2. The petitioner is, in effect, aggrieved by the enhancement of property tax with retrospective effect from the first quarter of 2015-16 from Rs.404/- to Rs.2266.40 vide bill no.0006456.

3. Records would reveal that the petitioner had made several representations since, such representations remain unanswered the petitioner had approached this Court by filing a writ petition being WPA 8524 of 2019. By an order dated 15th July, 2019, the said writ petition was disposed of by directing the Executive Officer, Kalyani Municipality, Nadia to consider the petitioner's representations dated 17th October, 2017, 1st November, 2017 as well as 28th February, 2018. According to the

petitioner, the aforesaid representations are yet to be disposed of, however, in the interregnum the municipality is insisting for payment of property tax at the enhanced rate and has been raising bills on continuous basis.

4. The municipality is represented. According to the municipality it is by reasons of failure on the part of the petitioner that the aforesaid representations of the petitioner could not be disposed of. It is submitted that the petitioner did not file the required documents as called for by the municipality as appearing at page 51 of the writ petition. To morefully appreciate such contention, the relevant portion of the letter dated 3rd March, 2023 is extracted hereinbelow:

> *"In addition, you are being requested to bring all the necessary/relevant documents in this context viz:*
>
> *1) The original Lease hold indenture and the link deed in this respect.*
>
> *2) Documents from the Estate Manager office, Kalyani including the mutation certificate of the same*
> *3) Photocopy of sanctioned building plan of the said plot.*
> *4) All the relevant communication in this regard."*

5. He has also drawn attention of this Court to page 53 of the writ petition and would submit that despite the petitioner had undertaken to pay the property tax at the old rate till the fresh assessment, no such payment has also been made.

6. Having heard the learned advocates appearing for the respective parties I am of the view that the petitioner cannot hold the municipality to ransom and continue to deprive the municipality of the property tax. In the instant

case, I, however, notice that initially the property tax of the petitioner was Rs.404 upto the year 2016-17. Later in the year 2017-18 the property tax was enhanced from Rs.404 to Rs.2260.40 with effect from 1st quarter of 2016-17 and the petitioner was also called upon to pay the arrear dues from the first quarter of 2015-16 to 4th quarter of 2016-17. The petitioner is aggrieved by the aforesaid enhancement. I also notice in the instant case, though several representations had been made since, such representations were not considered, the petitioner had approached this Court whereupon a Coordinate Bench of this Court by order dated 15th July, 2019 had directed the municipality to consider the petitioner's representation. Though, there are allegations and counter-allegations, as regards filing of required documents, I find that the representations are yet to be disposed of. However, taking into consideration the fact that the municipality would submit by reasons of failure on the part of the petitioner to disclose documents sought for, the representations had not been considered, I am of the view that the municipality must take an informed decision on the enhancement of valuation of the petitioner which has been made with retrospective effect for the 1st quarter of 2016-17 in the year 2017-18. The property tax was also enhanced from Rs. 404/- to Rs.2266.4 without any notice to the petitioner.

7. In the light of the above, I am of the view that the municipality must decide on the issue of enhancement of property tax as expeditiously as possible, preferably within a

period of twelve weeks from the date of communication of this order.

8. The petitioner is accordingly directed to supply the municipality with all the required documents as available with her. If the petitioner supplies or in the alternative fails to supply the documents, the municipality upon giving an opportunity of hearing to the petitioner shall take a decision in the matter and shall communicate the same to the petitioner. The petitioner is, however, directed to make payment of the entire arrear property tax which may have fallen due at the old rate within two weeks from the date of communication of this order along with the required documents as sought for, whereupon the municipality shall take a decision.

9. Considering the fact that the municipality has not been able to determine the property tax in absence of the disclosure made by the petitioner, raises serious doubts as to the basis on which the municipality at the first instance had determined the property tax. Accordingly, the decision to enhance property tax shall be effected only from 1st quarter of 2015-16 upon a fresh decision to be taken by the municipality in the manner noted above. However, the municipality shall not be entitled to levy any penalty charges or late fine or interest on the amount which my fall in arrear.

10. With the above observations and directions, the writ petition stands disposed of.

Urgent photostat certified copy of this order, if applied for be given to the parties upon compliance with the requisite formalities.

(Raja Basu Chowdhury, J.)