M/L 54
09.06.2026
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Ct.3.

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 9466 of 2026

Seth Soorajmull Jalan Trust
Versus
Howrah Municipal Corporation & Ors.

Ms. Piyali Sengupta
Mr. Suvradal Choudhury
Ms. Rupsa Ganguli
... For the petitioner.

Mr. Sandipan Banerjee
Mr. Ankit Sureka
... For Howrah Municipal Corporation.

1. The instant writ petition has been filed, inter alia, challenging the demand raised by the municipal authorities on the basis of a retrospective assessment of annual valuation with effect from 1st quarter 1980-81 till 4th quarter 2024-25.

2. Ms. Sengupta, learned advocate representing the petitioner by drawing attention of this Court to the invoices raised by the Howrah Municipal Corporation, appearing at page 23 of the writ petition would submit that upto the year 2014-15, the property tax was assessed at Rs.4,500/-. This assessment continued upto 4th quarter of 2016-17. Incidentally, from the 1st quarter of 2017-18, the property tax was enhanced from Rs.4500/- to Rs.1,10,349/-. She submits that the municipal authorities did not identify any reasons for enhancement of annual valuation. Neither the petitioner was made aware nor given an opportunity of hearing prior to the aforesaid enhancement.

3. Mr. Banerjee, learned advocate appears on behalf of the Howrah Municipal Corporation. He submits that the petitioner has only made payment of property tax @ Rs.4500/- upto the 4th quarter of 2014-15 and since thereafter has not made any payment. He, however, is unable to enlighten this Court as to how and under what circumstances the above demand appearing at page 28 of the writ petition has been made.

4. Having heard the learned advocates appearing for the respective parties and noting that the petitioner did not make payment of property tax since 2016-17, I am of the view that the petitioner should pay the property tax at the old rate without prejudice to its rights and contentions and the municipal authorities shall be at liberty to accept the same without prejudice to their rights. The municipality shall, however, be at liberty to determine and/or enhance the annual valuation and/or property tax for the period from the 1st quarter of 2016-17 upon giving an opportunity of hearing to the petitioner, by making appropriate disclosure as regards the grounds for such revision.

5. Let the demand raised by the respondents be treated as a notice proposing enhancement, though the reasons for such enhancement must be disclosed by the municipality by a separate notice.

6. The petitioner is directed to make payment of the property tax at the old rate along with interest and penalty as applicable within a period of four weeks from date.

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7. There shall be an unconditional interim stay of the demand raised by the respondents for a period of four weeks from date.

8. In the event, the aforesaid payment is made, the demand raised by the respondents as appearing at page 28 of the writ petition shall remain permanently stayed. The respondents shall, however, be at liberty to determine the annual valuation in accordance with law upon giving an opportunity of hearing to the petitioner.

9. It is made clear that if the petitioner does not make payment as directed, the interim stay passed herein shall stand vacated and the benefit of this order will not enure to the petitioner.

10. With the above observations and directions, the writ petition is 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.)