OD-12

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/134/2026

M/S. CALTRADECO STEELS PVT. LTD. AND ORS.
VS
KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 8th October, 2026.

Appearance :
Ms. Sutapa Roy Choudhury, Sr. Adv.(VC)
Ms. Aratrika Roy, Adv.
...for the petitioners.

Mr. Biswajit Mukherjee, Adv.
Ms. Piyali Sengupta, Adv.
...for KMC.

The Court :- 1. The writ petition has been filed by the petitioners in effect to activate the municipal authorities to take steps for assessing the petitioners' property situated at 8A, Pagladanga Road, Kolkata-700039, to in effect mutate the same in favour of the petitioners.

2. According to the case made out, the petitioners had purchased the Premises No. 8A, Pagladanga Road, Kolkata-700039 on 12th December, 2022. Shortly, after the purchase, they submitted an application to the Corporation for mutation. Since the application was kept pending, the petitioners approached this Court by filing a writ petition which was registered as WPO No. 17 of 2025. By an order dated 12th March, 2025, the Co-ordinate Bench of this Court disposed of the writ petition by directing the Assessor Collector (South), Kolkata Municipal Corporation to consider the petitioners' application for mutation in

accordance with law within a month from the date of communication of the order.

3. Pursuant to the aforesaid order, the Assessor Collector (South) by a detailed order dated 6th May, 2025 was pleased to observe that since the property, in question, had not been assessed by the Kolkata Municipal Corporation, the petitioners are obliged to apply for assessment of the said unassessed property at the first instance. Only after completion of the assessment and payment of property tax against the said property, the application for mutation of the property in the name of the petitioners may be taken up by the Kolkata Municipal Corporation for consideration.

4. Following the aforesaid order, the petitioners had applied before the Assessor Collector (South) by a letter dated 31st October, 2025 thereby calling upon the Assessor Collector (South) to take steps for mutation and to assess the same, inasmuch as the formats available on the portal of Kolkata Municipal Corporation for assessment of unassessed property, did not apply to the petitioners' case.

5. The aforesaid letter was neither responded to nor any steps taken on the basis thereof. This prompted the petitioners to once again approach this court. When the above matter came up for consideration on 25th March, 2026, the learned Advocate appearing for the Municipality was directed to take appropriate instructions. Since then, the matter has been pending before this Court.

6. Today Mr. Mukherjee, learned Advocate appears for the Municipality and would submit that in the facts of this case, the Municipality ordinarily is obliged to issue notice under Section 184 read with Section 185 of the Kolkata

Municipal Corporation Act, 1980 (hereinafter referred to as 'the said Act') and only upon hearing the petitioner and the objection, if any that a decision can be taken by the Municipality for the purpose of determining the annual valuation and assessing the property tax in respect of the said property.

7. Having heard the learned Advocates for the respective parties and considering the submissions and materials on record, I am of the view that the Municipality must determine the annual value of the property, in question, as on 31st March, 2017 by issuing appropriate notice in prescribed form in accordance with law. Once such annual value is determined, the same shall be communicated to the petitioners by passing an appropriate order and by raising supplementary bills, following which the petitioners shall be obliged to file an application for self-assessment from the date of purchase of the said property.

8. As and when such application for self-assessment is filed, the municipal authorities shall decide the same in accordance with law on an expeditious basis and immediately upon completion of such proceedings, the municipal authorities shall decide on the petitioners' application in terms of the order passed by the Co-ordinate Bench dated 12th March, 2025 and in the process may call upon the petitioners to file appropriate application, if necessary.

9. With the aforesaid directions, WPO No. 134 of 2026 stands disposed of accordingly.

(Raja Basu Chowdhury, J.)

KB
AR (CR)