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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/557/2025
COMMERCIAL PROPERTIES AND MERCHANDISE LTD AND ANR
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS

BEFORE :
HON'BLE JUSTICE RAJA BASU CHOWDHURY
DATE : 7th May, 2026.

Mr. Arindam Banerjee, Sr. Adv.
Mr. Soumya Majumdar, Sr. Adv.
Mr. Sumanta Biswas, Adv.
Mr. Bikash Shaw, Adv.
Mr. Sk. Saad Nefisul Islam, Adv. …for petitioners.

Mr. Alak Kumar Ghosh, Adv.
Mr. A. Das Adhikari, Adv. …for Kolkata Municipal Corporation.

The Court :- 1. The instant writ petition has been filed, inter alia, challenging the memorandum dated 18th December, 2023 issued by the Additional Municipal Commissioner (Revenue and G&D), Kolkata Municipal Corporation, whereby upon making recalculation in terms of the order dated 8th June, 2023 passed by a Coordinate Bench of this Court in WPO 909 of 2023, the outstanding liability and the recomputations were notified to the petitioners. The subsequent demands raised by the Municipality are also under challenge.

2. When this matter was taken up for consideration on 25th November, 2025 this Court noting from the submissions of Mr. Ghosh, learned advocate for the Municipality that a sum in excess of Rs.1 crore 30 lakhs is due and payable from the petitioner no.1 on account of municipal rates and taxes though the quantum thereof was disputed by Mr. Banerjee, learned senior advocate representing the petitioners,

had directed the Municipal authorities to disclose the exact quantum due in the form of a chart when the matter is taken up next.

3. Pursuant to the aforesaid order, Mr. Ghosh, learned advocate representing the Kolkata Municipal Corporation had disclosed the chart to highlight that a sum of Rs.1,32,58,875/- is outstanding in respect of premises no.135A, Biplabi Rashbehari Basu Road, Kolkata 700 001 as on 8th December, 2025. To morefully appreciate the demand the relevant chart is extracted hereinbelow:

Re: Commercial Properties & Merchandise Ltd. vs. The Kolkata Municipal Corporation
in respect of
Premises No. 135A, Biplabi Rash Behari Basu Road ([illegible])

	Principal Demand			Outstanding Dues on unpaid principal Demands as on 08.12.2025		
	Total share of Owner in Property Tax (50%) including Howrah Bridge Tax (50%)	Total share of Occupier in Property Tax (50%) including Commercial Surcharge (100%) and Howrah Bridge Tax (50%)	Total Property Tax (100%) including Commercial Surcharge (100%) and Howrah Bridge Tax (100%)	Interest accrued on total unpaid Property Tax (100%) including Commercial Surcharge (100%) and Howrah Bridge Tax (100%)	Penalty accrued on total Property Tax (100%) including Commercial Surcharge (100%) and Howrah Bridge Tax (100%)	Total Outstanding
Figures for All Demands (Paid, Adjusted and Unpaid) from 1/1977-78 to 4/2025-26	₹ 1,06,90,610	₹ 2,09,98,158	₹ 3,16,88,767			
Figures for Disputed Demands (Adjusted and Unpaid) from 1/1977-78 to 4/2001-02 and unpaid supplementary demands from 4/2016-17 to 4/2022-23	₹ 30,19,984	₹ 61,49,128	₹ 91,68,112			
Figures for Disputed Demands (Adjusted and Unpaid) from 1/1977-78 to 4/2001-02	₹ 33,28,083	₹ 53,58,800	₹ 82,58,850			
Figures for Disputed Adjusted Demands from 1/1977-78 to 4/2001-02	₹ 20,40,506	₹ 42,02,213	₹ 62,42,719	Some of the demands have been adjusted without any interest and penalty as some adhoc payments in Suspense account were made within the due date of those respective demands. and Some of the demands have been adjusted with interest and penalty as some adhoc payments in Suspense account were made long after the presentation dates of those respective demands.		
Figures for Disputed Unpaid Demands from 4/1992-93 to 4/2001-02	₹ 6,87,553	₹ 13,66,607	₹ 20,54,160	₹ 95,70,142	₹ 3,08,113	₹ 1,19,32,415
Figures for Unpaid supplementary demands from 4/2016-17 to 4/2022-23	₹ 2,91,925	₹ 5,80,249	₹ 8,72,174	₹ 3,23,458	₹ 1,30,826	₹ 13,26,458
Figures for Total Outstanding on Unpaid Principal Demands as on 08-12-2025			₹ 29,26,334	₹ 98,93,600	₹ 4,38,939	₹ 1,32,58,875

4. On the aforesaid date, the petitioners sought for an accommodation to take appropriate instruction. Today, Mr. Banerjee, learned senior advocate appearing for the petitioners would insist that the Municipality should disclose the basis of computation.

5. Having heard the advocates for the parties I find that a revised demand has already been raised by the Municipality. Ordinarily, there is no scope to challenge the demand in exercise of writ jurisdiction. The petitioners would however, only insist for further disclosure. Admittedly, from the disclosure made by the Municipality authorities it is apparent and clear that a sum of Rs.29,26,334/- and Rs.98,93,600/- is outstanding towards property tax including commercial surcharge and interest respectively leaving aside the penalty calculated upto 8th December, 2025.

6. Having regard thereto, to test out the bona fide of the petitioners and having regard to the provisions contained in Rule 51 of Rules of the High Court at Calcutta relating to application under Article 226 of the Constitution of India, I am inclined to direct the petitioners to deposit the entire principal amount of Rs.29,26,334/- with the Municipal authorities along with accrued interest thereon as on 8th December, 2025 as per the disclosure made by the Municipal authorities without prejudice to the rights and contentions of the petitioners in the writ petition.

7. In so far as the penalty is concerned, the petitioners are at liberty not deposit such penalty, at this stage. The petitioners must make the above deposit within a period of six weeks from date. There shall, accordingly, be an unconditional order of stay of the demand and an order restraining the respondents from taking any coercive steps against the petitioners for a period of six weeks from date. In the event, the aforesaid amount is deposited with the Municipal authorities, the interim order passed herein above, shall continue till disposal of the writ petition or until further order, whichever is earlier.

8. List the matter for further consideration in the monthly list of June, 2026.

(RAJA BASU CHOWDHURY, J.)

pkd./gb.