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ORDER SHEET  
IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

WPO/719/2025

TATA CAPITAL HOUSING FINANCE LIMITED AND ANR.  
VS  
THE STATE OF WEST BENGAL AND ORS

BEFORE:

The Hon'ble JUSTICE REETOBROTO KUMAR MITRA

Date: 13<sup>th</sup> February, 2026.

Appearance:

Mr. Biswaroop Bhattacharya, Adv.

Mr. Sayak Ranjan Ganguly, Adv.

Ms. Srijani Ghosh, Adv.

Ms. Ankita Jha, Adv. ...for petitioners.

*Mr. Biswajit Mukherjee, Adv.*

*Mr. Anupam Dasadhikari, Adv.*

*Ms. Sulnaz Quarsi, Adv. ...for KMC.*

*Mr. Debjit Mukherjee, Adv.*

*Ms. P. Jana, Adv. ...for State.*

The Court:- This writ petition rather than praying for adjudication of disputes was for the purpose of establishing supremacy between two warring authorities over the mortgaged property. The petitioner no.1, a financial institution and a secured creditor, claimed primacy over the mortgaged property under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (hereinafter referred to 'SARFAESI Act'), while the Kolkata Municipal Corporation (hereinafter referred to 'KMC') claimed primacy on account of outstanding arrears of municipal taxes in respect of the mortgaged property under the Kolkata Municipal Corporation Act, 1980.

This issue has been somewhat resolved as KMC has agreed to hand over possession of the mortgaged property to the petitioner with a rider that as and when the property is sold, the sale notice will carry a specific endorsement or notification that the property bears tax liabilities to the extent of Rs.85 lakhs as on February 13, 2026.

Mr. Bhattacharya appearing for the petitioners had been requested to take necessary instruction from his clients. The instruction from the petitioners, that they are agreeable to the condition of the Kolkata Municipal Corporation, is kept on record.

In view of the afore-stated, the KMC will hand over possession of the mortgaged property to the petitioner by February 20, 2026.

In view of the stand taken by the KMC, it is understood that the order of attachment which was approved by the Municipal Commissioner and the Mayor, KMC on February 5, 2025 and February 6, 2025 respectively is rescinded and/or withdrawn.

Needless to say that the auction purchaser will be entitled to take benefit of any waiver scheme or any other scheme which is available at the material point of time when the auction takes place, in accordance with law.

The writ petition is, accordingly, disposed of. There shall be no order as to costs.

(REETOBROTO KUMAR MITRA, J.)

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