OD-6

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

WPO/985/2024

SANJAY BOTHRA HUF
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date : 25th March, 2026.

Appearance:
Mr. Raghunath Chakraborty, Adv.
Ms. Mohona Das, Adv.
...for the petitioner

Mr. Biswajit Mukherjee, Adv.
Mr. Swapan Kumar Debnath, Adv.
Mr. Gopal Chandra Das, Adv.
Ms. Ananya Das, Adv.
....for the KMC

Mr. Kaushik Chatterjee, Adv.
...Commissioner

1. Challenging the order dated 29th July, 2024 passed by the Additional Municipal Commissioner (Revenue), Kolkata Municipal Corporation, the instant writ petition has been filed. It has been the petitioner's case that the total area taken into consideration by the Municipal Corporation in respect of premises No.59/B, Chowringhee Road, Kolkata-700 020, is far less the actual area available, which has resulted in increase of the proportionate liability of the petitioner. According to Mr. Chakraorty, learned Advocate appearing for the petitioner, since the area exceeds 48,000 square feet, the proportionate liability of the petitioner to pay tax being much less, the petitioner had applied before this Court for appointment of a Special Officer to have the premises in question independently measured.

2. By an order dated 19th March, 2025 a Co-ordinate Bench after recording the submissions made by the parties had been pleased to appoint Mr. Kaushik Chatterjee, learned Advocate as Special Officer. The Special Officer has upon taking assistance of a surveyor, carried out measurement of the property in question and filed a report. The report is not under challenge and the parties have accepted the same.
3. As per the aforesaid report, the total area covered by the building works out to 4603.217 square meter corresponding to 49.512 square feet. The said report is supported by the detailed measurement prepared and countersigned by the licence building surveyor and a sketch plan has also been appended to such report.
4. Having regard to the above, in my view and as correctly pointed out by the Mr. Chakaraborty, learned Advocate representing the petitioner, the proportionate liability of the petitioner to pay tax would now stand reduced. Consequentially, the order dated 29th July, 2024 as aforesaid is required to be reconsidered.
5. Accordingly, the matter is remanded back to the Additional Municipal Commissioner (Revenue), Kolkata Municipal Corporation on the short point of determination of petitioner's proportionate liability to pay tax, on the basis of the computation of the total area of the said premises as noted above. Once, the Additional Municipal Commissioner (Revenue), Kolkata Municipal Corporation determines the petitioner's proportionate liability, fresh demand notice shall be issued. Consequentially, the demand notice issued in furtherance to the order dated 29th July, 2024 also stands set aside.

6. Let it also be recorded that the Special Officer has since ascertained the remuneration payable to the surveyor and such remuneration to the extent of Rs.25,000/- has already been paid by the petitioner.
7. The factum of payment of such sum would corroborate from the bill and the money receipt issued by the surveyor. Let a copy thereof be also retained with the record. Let it also be recorded that the remuneration of the Special Officer which was directed by order dated 12th March, 2026 has already been paid.
8. Insofar as, Prayer (c) is concerned, the said prayer is kept open at this stage.
9. Accordingly, the Special Officer stands discharged.
10. With the above observations and directions, the writ petition stands disposed of.

(RAJA BASU CHOWDHURY, J.)

S. A.
AR (C R)