20.04.2026

Court No.32

DL/Item No.–
136

[Milan]

WPA 27302 of 2007
With
CAN/1/2014 (Old No: CAN/11322/2014)

SRI SAMIT KUNDU
VS
HOWRAH MUNICIPAL CORPORATION & ORS.

Mr. Noni Gopal Chakraborty,
Ms. Gargi Dhang

….for the Petitioner

Mr. Sandipan Banerjee,
Mr. Ankit Sureka,

….for the Howrah Municipal Corporation

1. The instant Writ Petition has been filed by the petitioner seeking direction upon the respondents not to claim the amount of Rs. 37,500/- towards mutation fees but to adjust the same from the amount already deposited by the petitioner in terms of the order passed by the then Hon'ble Co-ordinate Bench in W.P. No. 10306 (W) of 2003 and to refund the balance amount of Rs. 67,327/- together with interest to the petitioner by setting aside the purported order dated November 6, 2007 passed by the respondent no. 6.
2. By the said impugned order dated November 6, 2007, the Collector (Actg) held as follows:-

> *"It is found that in terms of the solemn order of the Hon'ble High Court dated 10.07.2003, a sum of Rs. 1,32,000/- (Rupees One Lakh Thirty Two Thousand only) was deposited to avoid the liability of arrear property tax in respect of the premises No 24/1 Kali Kundu Lane in the name of the recorded assessee Maya Rani Bose Trustee. Having regard to such deposit, the sale of the property being 24/1 Kali Kundu lane was permanently stayed. It is seen that calculation of the arrear of property tax in respect of the holding No 24/1 Kali Kundu Lane upto the 4th qrtr of 2002-03 was made and found a balance amount of Rs. 81,954/- was really due and payable from Smt. Maya Rani Bose Trustee. And the said sum is still un-paid. As the amount of Rs. 1,32,000/- was deposited as against the liabilities of property tax for the premises No 24/1 Kali Kundu Lane in the name of the recorded assessee Maya Rani Bose Trustee, no question of refund as claimed by Smt. Pranami Kundu vide her petition dated 26.12.2003 be entertained. The prayer for refund of Rs. 67,327/- upon adjustment (Rs. 27,173/- + Rs. 37,500/- = Rs. 64,673/- payable for the proposed sub-divided holding 24/1/1 Kali Kundu Lane) is hereby rejected."*

3. Mr. Banerjee, learned counsel for the Howrah Municipal Corporation has placed a Report Sheet dated 08.12.2025, filed on 22.12.2025.
4. Upon perusal of the report, it reveals that the Howrah Municipal Corporation is ready to mutate the name of legal heir of Smt. Pranami Kundu. However, the deposited amount will be adjusted and refunded on production of legal heir certificate issued by the appropriate authority or succession certificate.

5. It is also disclosed that there was outstanding property tax due from 01.04.2004 to 31.03.2025 (based on the AV calculated since then) amounting to Rs. 12,006/-. The same will be adjusted from the balance amount i.e. Rs. 67,327/-. The remaining balance of Rs. 55,321/- shall be refunded to the legal heir of the applicant following due process.
6. In the above facts and circumstances and considering the submission of the learned counsels appearing on behalf of the respective parties, it is hereby directed the Howrah Municipal Corporation to mutate the name of legal heir of Smt. Pranami Kundu and pay the rest balance amount remaining with the Corporation to the tune of Rs. 55,321/- (Rupees Fifty-Five Thousand Three Hundred Twenty One) only following due process along with interest @ 7% per annum within eight weeks from the date, in default, the interest rate shall be charged @ 8% per annum till final payment.
7. In the above direction, the writ petition being **WPA 27302 of 2007** is disposed of without order as to costs. Connected application being **CAN 1 of 2014** (**Old No: CAN 11322 of 2014**) is also disposed of.

8. All parties shall act on the basis of a server copy of this order duly downloaded from the official website of this Court.

(Ajay Kumar Gupta, J.)