

Mpl. Commissioner's Circular No. 11 of 2022-23 dt. 13-06-2022

Sub: Deletion of duplicate/physically non-existent Assessee No. and consequential wrong demand

Of late it has been brought to notice that there exists considerable number of cases where wrong property tax demand against duplicate assessees are being regularly raised which remain unpaid for a long period of time causing unnecessary increase in receivable demand and outstanding property tax. Event of such duplication in many a cases arose, as it appears at the time of change in type of assessee i.e. from Colony to non-Colony, Bustee to non-Bustee, non-MSB to MSB, Private property to Central Government, State Government to Central Government and similar such cases. Also at the time of apportionment of valuation and assessment of single unit premises to multiple assessees the mother assessee was neither allotted to any particular flat nor deleted in many cases where all flats/units were assessed with separate assessee no. resulting in raising of wrong demand under the said mother assessee. Further in many cases duplicate/double Assessee Nos. were generated erroneously while generating the Assessee No. for the assessed flats/units in a building.

Naturally such wrong demands need to be corrected. However, adequate caution need to be observed and proper speaking order needs to be passed in such cases specifically mentioning the reason for such duplicate or physically non-existent Assessee No. vis-a-vis demand as well as correct Assessee No. and their payment status simultaneously and forward the same to the Spl. Municipal Commissioner (Revenue) who is empowered by the instant Circular to consider such proposal on case to case basis and take appropriate decision for approval or disapproval.

Be
13/06/2022

(Binod Kumar)

Municipal Commissioner
Municipal Commissioner
The Kolkata Municipal Corporation

Copy forwarded to:

- 1) Spl. Municipal Commissioner (R)
- 2) All Chief Manager (R-North/South/AA/JU/TTD)
- 3) All Assessor-Collectors
- 4) O.S.D to Hon'ble Mayor