23.12.2020 **C.O. 3968 of 2018**
sk **1A No. CAN/1/2018**
(Old No.CAN 9976 of 2018)

The KMC
-vs-
Amar Kumar Ghosh

Mr. Alok Kr. Ghosh
Mr. Swapan Kr. Debnath
......for the petitioner.

Mr. Deb Kr. Sen
Mr. Sourjya Roy
...for the respondents/opposite parties.

The instant application under Article 227 of the Constitution of India is at the instance of the Kolkata Municipal Corporation and is directed against the judgment and order dated March 1, 2016 passed by the 2nd Bench, Municipal Assessment Tribunal in M.A. Appeal. No. 851 of 2013.

The Hearing Officer by an order dated February 18, 2013 assessed the annual valuation of the premises-in-question with effect from 3rd quarter of 2006-2007 at Rs. 18,360/-.

The opposite party herein preferred an appeal being M.A. Appeal. No. 851 of 2013 before the said Tribunal challenging the assessment made by the Hearing Officer. The Municipal Assessment Tribunal by an order dated March 1, 2016 allowed the appeal on contest thereby modifying the order dated February 18, 2013 passed by the Hearing Officer. The Tribunal was pleased to fix the annual valuation of the property-in-question at Rs. 4,950/- (including non-residential annual valuation at Rs. 2,270/-).

Being dissatisfied, the Kolkata Municipal Corporation has filed the instant civil revisional application.

Mr. Ghosh, learned Advocate for the petitioner contends that the learned Tribunal fixed the annual valuation of the property-in-question at Rs. 4,950/- without assigning any reasons therefor.

He further contends that the learned Tribunal failed to assign any reasons as to why the evidence produced by the Municipal Authority before the Tribunal with regard to annual valuation of a property situated in the vicinity of the property being assessed was not taken into consideration in the instant case.

Mr. Ghosh thus prays for setting aside the impugned order and remanding the matter to the Tribunal for fresh consideration.

Mr. Sen, learned Advocate appearing for the assessee/opposite parties herein disputes the contentions of Mr. Ghosh.

He contends that the Tribunal has assigned reasons in support of the valuation arrived at. He contends that in case of general revision of annual valuation, the previous annual valuation of the property is ordinarily increased by 6%, which according to the opposite party, is the accepted norm. According to Mr. Sen, the tribunal has increased the previous valuation in the instant case by 6% and as such the impugned order need not be interfered with.

I have heard the learned Advocate for the parties and perused the materials on record. It appears from the order impugned that the Municipal Authority has filed a copy of the judgment of the Tribunal in M.A. Appeal No. 1027 of 2009 in respect of 48A, Indian Mirror Street, with Ward No. 51 of the Kolkata

Municipal Corporation. The Tribunal while assessing the annual valuation of the premises-in-question did not assign any reason as to why the evidence produced by the Kolkata Municipal Corporation in respect of a property, which the petitioner claims to be situated in the vicinity of the property being assessed, was not taken into consideration. Furthermore, the learned tribunal has not assigned any reasons for fixing the annual valuation at Rs. 4,950/-. I am of the view that the fixation of annual valuation of the property in question by the tribunal in the instant case is without any basis.

It is well settled that reasons are the heart and soul of an order. Assignment of reasons is one of the limbs of the principles of natural justice.

Thus the principles of natural justice has been violated by the tribunal in the instant case. Since the impugned order is an unreasoned one, the same is liable to be set aside.

Accordingly the impugned order is set aside and the matter is remanded to the 2nd Bench, Municipal Assessment Tribunal, Kolkata Municipal Corporation for deciding the appeal afresh in accordance with law, after affording an opportunity of hearing to the respective parties, as expeditiously as possible and preferably within a period of eight weeks from the date of communication of this order.

With the aforesaid directions, C.O. 3968 of 2018 is disposed of.

Urgent photostat certified copy of this order, if applied for, be given to the parties on priority basis upon compliance of all formalities.

(Hiranmay Bhattacharyya,J)