17.9.2021
Court No. 19
Item no.6
sn

WPA No. 3995 of 2017

GURUPADA GHOSH
VS.
THE STATE OF WEST BENGAL & ORS.
(via video conference)

Mr. Sanjoy Ghosh ...for the Petitioner

Mr. Shyamal Das
Ms. Smita pal ..for the Municipality

The writ petition has been filed challenging the annual valuation of the premises of the petitioner by the Barrackpore municipality. The property comprises of 4 khatas 4 chittakhs of land along with structures covering 2625 sq.ft. in a busy locality in Barackpore. It is used for commercial purpose and has many shops.

When the matter was moved, a learned co-ordinate bench directed the municipality to file a report in the form of an affidavit. From the affidavit, it appears that the Valuation Board fixed the annual valuation under section 9A(2) of the West Bengal Valuation Board Act, 1978 in the year 2015. The draft valuation list was published.

A notice dated October 10, 2015 under section 9A(2) of the West Bengal Valuation Board Act, 1978 was served upon the petitioner. The photocopy of the said notice has been annexed to the report by the municipality.

The petitioner accordingly submitted an objection on November 30, 2015. The said objection has also been annexed to the report. The petitioner appeared before the authority and the authority reduced the annual valuation of the land and building of the petitioner.

The objection to the draft valuation was that some of the tenants of the shop rooms were not paying rent and eviction suits were pending against them.

On the basis of such objection, the valuation board gave a hearing to the petitioner. The annual valuation, in the draft valuation of Rs.28,980 having the quarterly valuation of Rs.2173.50 was revised by the valuation board on the basis of petitioner's objection. The annual valuation was finally fixed at Rs.24,630 having the quarterly valuation of Rs.1847.25.

On the basis of such order of the valuation board, the municipality has made the assessment and claimed the property taxes.

Under such circumstances, this Court is of the view that there has been no illegality in the action of the municipality.

The valuation board is not a party in the proceeding. The revised valuation of the Valuation Board has not been challenged.

There is also no challenge to the method of calculation and the basis on which the annual valuation was determined by the valuation board upon hearing the petitioner and upon taking note of his objection.

This writ petition is disposed of without any order.

There will be, however, no order as to costs.

All parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)