

OD-4

ORDER SHEET

WPO No. 994 of 2021

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

VIVEK MURARKA & ANR.
Versus
THE MUNICIPAL COMMISSIONER, KOLKATA MUNICIPAL
CORPORATION & ORS.

BEFORE:

The Hon'ble JUSTICE SHAMPA SARKAR

Date : 7th October, 2021.

[Via Video Conference]

Appearance:
Ms. Sutapa Roychoudhury, Adv.
Mr. Abhijat Das, Adv.
For the petitioners.

Mr. Alok Kumar Ghosh, Adv.
Mr. Biswajit Mukherjee, Adv.
Ms. Piyali Sengupta, Adv.
For K.M.C.

The Court :- The writ petition has been filed challenging a notice issued under Section 184 read with Section 185 of the Kolkata Municipal Corporation Act, 1980. The petitioners are aggrieved by the proposal of the Corporation for revaluation of the property tax in respect of premises No. 96 Garden Reach Road, Flat No. 6B, 6th Floor, Tower-C, Kolkata 700 023. The first contention of the petitioners is that the annual valuation

was revised sometime in 2009, pursuant to the order of this Court and thereafter a second revaluation with effect from 4th Quarter of 2003-2004 is not permitted in law. Secondly, it is contended that without disclosing the reasons for such revaluation, the hearing officer should not proceed in the matter.

The records reveal that an objection has already been filed before the hearing officer on behalf of the petitioners. It is submitted that unless the specific reasons are disclosed by the authorities as to why the revaluation was proposed to be made, it would not be possible for the petitioners to file a befitting reply/objection to the said proposal.

The notice indicates that the revaluation has been proposed to be made on the estimated annual rent. Thus, the petitioners may file an additional written objection before the hearing officer indicating their specific stand with regard to the alleged proposal for increase of valuation on the estimated annual rent. The objection of the petitioners will be a denial to the revaluation proposed. Such objection can be based on references to the estimated annual rent to similarly situated premises in the locality and in the same building.

It is made clear that as the notice indicates that the revaluation is proposed only on the estimated annual rent, no other reasons shall be considered by the hearing officer while taking into consideration the objection of the petitioners and in determining the issue. The petitioners shall also be entitled to legal representation before the hearing officer.

The hearing officer shall act and proceed in accordance with law on the basis of the contention of the petitioners. The petitioners shall also be entitled to submit all supporting documents with regard to their estimated annual rent. The documents, inspection books etc. relied upon by the Corporation shall be inspected by the petitioner.

WPO No. 994 of 2021 is disposed of.

(SHAMPA SARKAR, J)

snn.