

Item No. 9

14.12.2022
Ct-24

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 1726 of 2022
Anup Kumar Bhunia

v.

The Board of Administrator, Rajpur Sonarpur
Municipality & Ors.

Mr. Samiran Mandal
Mr. Mrinal Kanti Sardar
Mr. Abhinaba Dan
Mr. Nitish Samanta
... for the petitioner.

Mr. Srijan Nayak
Ms. Rituparna Maitra
... for the State.

Mr. Mir Anuruzzaman
... for the Municipality.

The petitioner is aggrieved by the assessment of annual valuation.

It has been submitted that till the first quarter of 2015-16 the petitioner submitted property tax @ Rs. 87.75/- per quarter. On all a sudden the Municipality revised the property tax to Rs. 4860.00/- per quarter.

The petitioner has installed a mobile tower at the roof top in the year 2007. The Municipality has revised the annual valuation of the said premises taking into the consideration the earnings from the mobile tower.

Lease and licence agreement entered in between the petitioner and the service provider, Bharti Infratel Limited has been submitted in the office of the Municipality. The Municipal authority assessed the

annual valuation of the property at Rs. 4860.00/- considering the monthly rent of Rs. 3500/- received by the petitioner from the service provider.

The Board of Councillors afforded an opportunity of hearing to the petitioner and the annual valuation of the property has been determined thereafter. The petitioner consented to the revision by putting his signature at the back of the document relying on which revision of assessment has been made.

Details of the calculation showing the manner in which the valuation has been revised has been handed over to the learned advocate representing the petitioner. The breakup of the calculation is in accordance with the West Bengal Municipal Act, 1993.

There does not appear to be any error in the decision making process. As the petitioner himself agreed to the amount that has been assessed, accordingly he cannot turn around and challenge the same.

In view of the above, no relief can be granted to the petitioner in the instance case.

The writ petition stands dismissed.

Urgent certified photocopy of this order, if applied for, be supplied to the parties expeditiously on compliance of usual legal formalities.

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(Amrita Sinha, J.)