S/L 22
7.3.2022
Court. No. 19
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WPA 3493 of 2021

Soma Ray Chaudhuri
Vs.
The Kolkata Municipal Corporation & Ors.

(Through Video Conference)

Mr. Saptansu Basu,
Mr. Sumit Ray.
... for the Petitioner.

Mr. A.K. Ghosh,
Ms. Tanushree Das Gupta.
...for the Kolkata Municipal Corporation.

The petitioner claims to be the owner of premises no. 31B, Dhirendra Nath Ghosh Road, Kolkata 700025. The allegation of the petitioner is that the Kolkata Municipal Corporation, wrongly assessed the annual valuation of the said flat at Rs.36,120/- with effect from October 1, 2018.

Mr. Basu, learned senior advocate appearing on behalf of the petitioner submits that the said assessment was made without hearing the petitioner. He further submits that the basis for enhancement of annual valuation from Rs.12070/- to Rs. 36,120, has not been explained and the order of the hearing officer has not been served upon the petitioner. It is further contended that unless a hearing was given to the person liable to pay the property tax, the demand which appears at page 16 being Annexure P/4 to the writ petition, could not have been raised. He submits that the said demand also cannot be implemented in view of the fact that the order of assessment has not been served upon the petitioner.

Thus, according to Mr. Basu, on the ground of valuation of the principles of natural justice and on the ground of non-service of the order of assessment, the petitioner cannot be relegated to the appellate authority but this Court by involving the power of judicial review under Article 226 of the Constitution of India must set aside the order impugned.

Mr. Ghosh, learned advocate for the Kolkata Municipal Corporation submits that the annual valuation of Rs.12,070/- was subsequently revised on two occasions. He further submits that although the petitioner's name was mutated in respect of the said flat, such mutation was not recorded in the Corporation's register. As a result of which, the notice of hearing was not given when the hearing officer assessed the annual valuation. Mr. Ghosh further submits that this valuation has been done upon apportionment of the area owned and occupied by the petitioner.

Without going into the merits of the claims and counter-claims of the parties, this writ petition is disposed of by setting aside the demand, which is at page 16 of the writ petition, with a direction upon the competent authority of the Kolkata Municipal Corporation to grant a fresh hearing to the petitioner with regard to proposed enhancement of the annual valuation. A reasoned order shall be passed and communicated to the petitioner.

The entire exercise shall be completed within a period of two months from the date of communication of this order.

This writ petition is disposed of.

There will be however no order as to costs.

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

(Shampa Sarkar, J.)