

In The High Court At Calcutta  
Constitutional Writ Jurisdiction  
Appellate Side

W.P.A. No. 4215 of 2020

Birla Vidya Vihar Trust  
-versus-  
The State of West Bengal & Ors.

Mr. Debjit Mukherjee,  
Mr. Amritam Mondal,  
Mr. Avirup Mondal,  
Ms. Aparupa Nath,  
Ms. Shahnaz Parveen  
...for the petitioner

Ms. Sipra Majumder,  
Ms. Prativa Ghatak  
...for the State

Mr. Raghunath Chakraborty,  
Mr. Mahaboob Ahmed  
...for the Municipality

Mr. Kaushik Pradhan  
...for the Valuation Board

The petitioner is aggrieved by the valuation made by the West Bengal Valuation Board in respect of the Holding No. A1-46/NEW, Ward No. 10 under Maheshtala Municipality.

It appears from the document dated October 23, 2019 signed by the Member Secretary, West Bengal Valuation Board that the prayer of the petitioner for revaluation of the property in question was not acceded to by the West Bengal Valuation Board on the ground that the final valuation list of Maheshtala Municipality was published by the Board on August 28, 2014 with effect from April 01, 2012. The communication

mentions that as per existing provisions of the Acts and the Rules, relating to determination of valuation of the properties under any municipality, there is no scope for further reconsideration of the same by the Board after publication of final valuation list.

According to the petitioner, the property has been valued exorbitantly. The same is a school running with 2000 students. The petitioner prays for reconsideration of the valuation.

Reliance has been placed on the provisions of Section 111 of the West Bengal Municipal Act, 1993. It appears therefrom that any owner or person liable to pay tax may, if dissatisfied with the determination of objection filed by him, prefer an appeal in writing to the competent authority under this Section within sixty days from the date of issuance of notice under Section 11 of the West Bengal Valuation Board Act, 1978. If the appeal is preferred beyond the prescribed period of sixty days, the Municipality shall forward the appeal to the competent authority and the competent authority, after considering the reasons for delay, may condone such delay in respect of such appeal.

For the purpose of this Section, the competent authority includes the Additional District Magistrate or any other Executive Magistrate as notified by the State Government for a Municipality.

It has been submitted by the learned advocates representing the respondents that the valuation with effect from 2012 has attained finality and cannot be reopened as the same is barred by principles of limitation. It has further been submitted that prior to

clearing the arrear dues, it will not be proper for the competent authority to enter into or decide the issue.

As it appears from the submissions made on behalf of the petitioner that the petitioner is aggrieved by the valuation made by the West Bengal Valuation Board, it will be open for the petitioner to take appropriate steps in accordance with law for redressal of its grievances.

In the event, appeal is preferred by the petitioner before the competent authority, the same shall be considered strictly in accordance with the provisions of law after giving reasonable opportunity of hearing to the representative of the petitioner and all other necessary parties. The competent authority shall pass a reasoned order and communicate the same to the parties immediately thereafter.

The writ petition stands disposed of.

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

**( Amrita Sinha, J.)**