

22.03.2022  
Sl. No. 21  
ss

W.P.A. 10352 of 2021

**Rani Devi Prajapati**  
**Vs.**  
**The State of West Bengal & ors.**

Mr. Sanjib Seth  
... for the petitioner

Mr. Malay Kr. Singh  
Mr. Prasanta Bihari Mahata  
... for the State

Mr. Sandipan Banerjee  
Mr. Ankit Sureka  
... for the H.M.C.

The petitioner has challenged the annual valuation of a property situated at 39, Nanda Ghosh Road, P.S. Golabari, District Howrah.

It is the contention of the petitioner that the annual valuation was suddenly enhanced from Rs.2,430/- to Rs.71,867/-.

According to the petitioner, no notice of such enhancement, prior to enforcement of the same had been given to her. The petitioner was not aware of the draft publication of the annual valuation prior to sending her the form and as such, the writ petition has been preferred seeking a direction upon the Howrah Municipal Corporation to revise and reduce such annual valuation.

The Writ Court cannot, at this stage, go into the disputed questions of fact as to whether the writ

petitioner was served with appropriate notice of the proposed enhancement or whether the draft annual valuation was made known to the petitioner.

Section 93(1) of the Howrah Municipal Corporation Act provides for a review before the appropriate authority.

Under such circumstances, the writ petition is disposed of with a liberty to the writ petitioner to make an application before the Corporation for review of the annual valuation in accordance with provisions of Section 93. If such application is made, then the Corporation shall act and proceed in accordance with law upon giving an opportunity to the petitioner to appear before the authority, make her submissions and adduce oral and documentary evidence in respect of her claim for reduced annual valuation.

A reasoned order is to be passed and communicated to the petitioner.

The entire exercise should be completed within a period of three months from the date of receipt of the application for review, to be filed by the petitioner.

There shall be no order as to costs.

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

**(Shampa Sarkar, J.)**