

20.01.2022
Item No.30
srm

W.P.A. No. 15803 of 2021

Kamal Kumar Roy
Vs.
The State of West Bengal & Ors.

Syed Samsul Arefin
...for the Petitioner.

Mr. Subhasis Banerjee
...for the Burdwan Municipality.

The petitioner is aggrieved by the annual valuation determined by the West Bengal Valuation Board and implemented by the Burdwan Municipality. It is the contention of the petitioner that the notice inviting objections to the draft valuation published by the West Bengal Valuation Board was not served upon the petitioner and as such the petitioner could not file the objection within the stipulated time.

It is the specific grievance of the petitioner that the annual valuation of the property was enhanced by 10 times without serving any notice upon the owner of the property.

Learned Advocate for the Burdwan Municipality submits that any person liable to pay property tax, if dissatisfied with the determination of the objection, is entitled to prefer an appeal under Section 111 of the West Bengal

Municipal Act, 1993. Section 111 of the West Bengal Municipal Act contemplates that an appeal shall be filed within 60 days before the competent authority from the date of determination of the objection of the person liable to pay property tax. It is the specific contention of the learned Advocate appearing for the municipality that the entire process and the time period stipulated under the law for filing objections and appearing at the hearing of the objections and seeking review of the valuation is over and the petitioner has come at a belated stage. As such, no relief can be granted to the petitioner. It is also submitted that the petitioner was given ample opportunity to prefer an objection and attend the objection hearing.

Such contentions are denied by Mr. Arefin, learned Advocate appearing for the petitioner.

In the facts of the case, it appears that the petitioner did not file any objection at all. Thus, there has been no determination of the objection of the petitioner.

Under such circumstances, without going into the merits of the claims and counterclaims of the parties, the writ petition is disposed of with a direction upon the Member Secretary, West Bengal Valuation Board to decide the representation of the petitioner dated August 12, 2021, which

is annexure P/2 to the writ petition, within a period of three months from the date of communication of this order. A reasoned order will be passed. If it is found that the petitioner has not received the notice of draft valuation, in that event a further opportunity shall be given to the petitioner to file his objection. If the prayer of the petitioner cannot be entertained, reasons shall be disclosed.

This court has not gone into the merits of the claim of the petitioner.

This writ petition is, thus, disposed of.

There will be no order as to costs.

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

(Shampa Sarkar, J.)