Item No. 1

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

16.12.2022
Ct-24

WPA 18033 of 2019
Sri Suman Ghosh & Anr.
v.
The State of West Bengal & Ors.

Mr. Malay Bhattacharya
Mr. Sudipa Sen Gupta
... for the petitioners.

Mr. Debasish Ghosh
Ms. Amrita Panja Moulick
... for the State.

A report has been filed by the Commissioner, Chandernagore Municipal Corporation. A calculation sheet is annexed to the said report. It appears therefrom that the existing annual valuation of the subject property as on May 5, 2017 was assessed as Rs. 64,800/- only. At page 24 of the writ petition the petitioner has annexed a document issued by the Chandernagore Municipal Corporation on May 3, 2017 by mentioning that the annual valuation of the property is Rs. 43,940/- only.

It appears that there is certain discrepancy in the calculation mentioned in the aforesaid two documents.

It further appears from the note-sheet annexed at page 7 of the report filed by the Corporation that the area occupied by the Union Bank has been assessed.

The petitioners refer to page 23 of the writ petition wherein the reassessment of the premises was made and the area occupied by the Union Bank appears to have been considered for calculating the annual valuation of the subject premises.

Learned advocate for the petitioners submits that the petitioners have been assessed twice in respect of the same portion in the said premises, more particularly it has been submitted that the area occupied by the Union Bank was assessed in January 2017, the same has been re-assessed in May 2017. The petitioners allege double taxation in respect of the same property.

It has been submitted that revision of assessment was made without affording the petitioner an opportunity of hearing.

Though, it has been submitted by the learned advocate representing the Corporation that fair opportunity of hearing was given to the petitioners and order had been passed upon consideration of the representation of the petitioners, but it appears from the documents annexed to the writ petition that there may be some discrepancies which are required to be clarified by the Corporation.

In view of the above, the instant writ petition is disposed of by directing the Commissioner, Chandernagore Municipal Corporation to take steps for considering the prayer of the petitioners for assessing annual valuation of the subject premises on the basis of the documents available on record, in accordance with Section 119 read with section 122 of the West Bengal Municipal Corporation Act, 2006, after giving the petitioners a reasonable opportunity of hearing.

Fresh order shall be passed in the matter and communicated to the petitioners. The consideration shall be made and a decision be taken at the earliest but positively within a period of eight weeks from the date of communication of a copy of this order.

The assessment impugned shall be kept in abeyance till a fresh decision is taken by the Commissioner, Chandernagore Municipal Corporation.

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.

sh **(Amrita Sinha, J.)**