

List dt.6.6.22
Item No. 135
13.06.2022
d.p.

**In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side**

W.P.A. 18198 of 2019

**Bijaya Ari
-versus
The State of West Bengal & Ors.**

**Mr. Shounak Bhattacharjee,
Mr. Abhishek Bahattacharjee,
Mr. Biswaroop Ghosh.
...For the Petitioner.**

**Mr. Mrityunjoy Goswami,
Mr. Parikshit Goswami.
...For the Respondent
Nos. 3 and 4.**

Affidavit-of-service filed in Court today is taken on record.

The petitioner alleges that his property has not been assessed/ valued properly by the West Bengal Valuation Board.

The specific grievance of the petitioner is that the properties in and around the premises of the petitioner in the locality in question have been assessed at a lower rate.

The petitioner has filed representation before the Chairman, Madhyamgram Municipality highlighting her grievance.

The allegation of the petitioner is that her representation has not been considered till date.

It appears from the document annexed to the writ petition that in response to the objection raised by the petitioner before the West Bengal Valuation Board, a notice of hearing was given on 27th January, 2018 fixing the date of hearing of the representation filed by the petitioner.

The petitioner thereafter filed another representation before the West Bengal Valuation Board on 14th September, 2018 wherein it has been mentioned that she attended the hearing on 28th March, 2018 for reduction of the taxes. In the hearing some concession was granted verbally, but the same was not confirmed in writing.

It has been submitted that there is no reduction in the rate of tax as appearing from the property tax receipt issued in favour of the petitioner in May 2019.

None appears on behalf of the West Bengal Valuation Board.

Learned advocate appearing for the Municipality submits that tax bills have been raised on the basis of the valuation assessed by the West Bengal Valuation Board and the Municipality does not have any role to play in the matter of fixing of the valuation of the premises.

As it appears that the representation filed by the petitioner before the West Bengal Valuation Board on 14th September, 2018 is not a comprehensive one, accordingly, leave is granted to the petitioner to file a

comprehensive representation before the West Bengal Valuation Board highlighting her grievances along with supporting documents.

In the event such a representation is made, the West Bengal Valuation Board shall consider and dispose of the same, strictly in accordance with law, after giving a reasonable opportunity of hearing to the petitioner within a period of four months from the date of communication of a copy of this order and pass a reasoned order and communicate the same to the petitioner immediately thereafter.

The writ petition stands disposed of.

Urgent photostat certified copy of this order be supplied to the parties, if applied for, as early as possible.

(Amrita Sinha, J.)