Item No.32

In The High Court At Calcutta
Constitutional Writ Jurisdiction
Appellate Side

13.06.2023
Ct-24

WPA 3170 of 2022
Fansur Rahaman
v.
The State of West Bengal & Ors.

Mr. Sudarsan Roy
Mr. Debayan Ghosh
... for the petitioner.

Mr. Malay Singh
Mr. Neelam Singh
... for the State.

Mr. Kaushik Pradhan
... for WBVB.

The petitioner is aggrieved by the annual valuation that has been fixed in respect of the subject property. It appears that a draft statement was published prior to finalization and an opportunity of hearing was also afforded to the petitioner. The initial valuation which was fixed stood revised and thereafter final valuation has been published.

Learned advocate representing the West Bengal Valuation Board submits that at this stage the West Bengal Valuation Board does not have any power to revise the final valuation. There is a provision for appeal under Section 111 of the West Bengal Municipal Act, 1993.

Section 111(1) of the West Bengal Municipal Act, 1993 mentions that any owner or person liable to pay property tax may, if dissatisfied with the determination of objection, filed by him under Section 9A of the West Bengal Valuation Board Act, 1978 prefer an appeal in writing to the Competent Authority under the section within sixty days from the date of issuance of notice under Section 11 of the West Bengal Valuation Board Act, 1978. There is a provision for condoning the delay in preferring the appeal within the aforesaid time period.

It appears that there is a statutory provision for preferring appeal against the valuation determined by the West Bengal Valuation Board. Accordingly, it will be open for the petitioner to approach the statutory appellate forum in accordance with law.

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.)**