

W.P.A. 1338 of 2014

**Sovana Developers Private Limited
Vs.
Kolkata Municipal Corporation & Ors.**

**Mr. Haradhan Banerjee
Mr. Amitava Paine
Mr. Subhrangshu Dutta
Mr. Partha Pratim Mukherjee
....for the petitioner**

**Mr. Biswajit Mukherjee
Mr. Swapan Kr. Debnath
...for the KMC**

The writ petition is presented, inter alia, questioning the attempt made by the concerned authority of Kolkata Municipal Corporation (for short 'KMC') to refix the annual valuation of the land of the petitioner in question after three separate plots have been amalgamated and converted into one plot of land. Notice was issued dated 19th April, 2013 indicating the proposed annual valuation of the land on amalgamation is Rs. 6,83,410/- with effect from fourth quarter 2009 - 2010 and petitioner was asked to appear before the Hearing Officer-V on 13th May, 2013. In the said notice dated 19th April, 2013 it was also disclosed that the proposed assessed annual valuation was based on amalgamation of the land in question.

Mr. Haradhan Banerjee, learned Counsel representing the petitioner has submitted that having received such notice dated 19th April, 2013 the petitioner

preferred representation dated 13th June, 2013 questioning the steps taken by the concerned authority of KMC to assess annual valuation afresh on the ground of amalgamation. It has also been submitted that in response to RTI application of the petitioner dated 20th September, 2013 letter was issued on behalf of KMC dated 3rd December, 2013 wherein reference was made to circular dated 20th September, 1988 issued under Section 178 (1) of the Kolkata Municipal Corporation Act, 1980. According to the petitioner the concerned authority of KMC is not authorized to revise the annual valuation of land in question of the petitioner upon applying paragraph-3 of the said circular dated 20th September, 1988.

KMC is represented by Mr. Biswajit Mukherjee, learned Counsel who has opposed the prayer of the petitioner and has submitted that the writ petition is premature one since no decision has yet been taken by the concerned authority of KMC based on notice dated 19th April, 2013. It has been contended on behalf of KMC that on apprehension the present writ petition has been filed questioning the notice dated 19th April, 2013. It has also been submitted that though it is contended on behalf of petitioner that taking into consideration the price money of the plots in question which is Rs. 3,73,15,001/- the authority of KMC is about to revise the annual valuation of the land in question but that is baseless allegation on the part of the petitioner since the

proposed revised annual valuation has been indicated in the notice itself dated 19th April, 2013 which does not tally with the price money of the land in question.

Having heard the learned advocates representing the parties it appears that this Court should restrain itself from considering the contentions raised on behalf of petitioner at this stage since no decision has been taken by the concerned authority of KMC as it emanates from notice dated 19th April, 2013. Vide said notice dated 19th April, 2013 merely date has been fixed intimating the petitioner to appear before the hearing officer on 13th May, 2013. It further appears from the said notice that the petitioner took time on two occasions first on 13th May, 2013 and subsequently on 17th May, 2013 and hearing was fixed by the hearing officer on 23rd September, 2013. Court has also been apprised that taking all available points the petitioner made representation dated 13th June, 2013 which is at page 87 of the writ petition before the Chief Manager (Revenue), Assessment Collection Department, Kolkata Municipal Corporation.

In view of the aforesaid scenario it appears that it would be appropriate to direct the concerned authority of KMC to hear the petitioner on fixed date based on the notice dated 19th April, 2013. Accordingly, the concerned authority of KMC is directed to intimate the petitioner date and time seven days in advance which would enable the petitioner to appear before the hearing officer in order

to make deliberations based on the points available to the petitioner as well as the points mentioned in the representation dated 13th June, 2013.

It will be also open to the petitioner to take the point of non applicability of the aforesaid circular dated 20th September, 1988 at the time of hearing of the issue.

Let date of hearing be fixed within 4 (four) weeks from date and decision be taken by the authority and to be communicated to the petitioner within 1 (one) week thereafter.

All points are kept open and it is made clear that Court has not entered into the merit of the issue.

With the aforesaid directions, the writ petition stands disposed of.

There shall be no order as to costs.

Urgent photostat certified copy of the order, if applied for, be given to the parties, upon usual undertakings.

(Saugata Bhattacharyya, J.)