

26.9.2023

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C.O. 1162 of 2012

The Kolkata Municipal Corporation-vs-Rani Kamari
Badalia & Anr.

Syed Nasirul Hossain...for the KMC.

1. None is appearing on behalf of the opposite parties.
2. This application under Article 227 of the Constitution of India challenges the judgment and order dated 29th June, 2011 passed by the Municipal Assessment Tribunal, Kolkata in M.A.A. 2785 of 2001 in respect of flat No. 1B at 1st floor of Premises No. 12C Lord Sinha Road, Kolkata-700 071 with effect from 4/1990-91.
3. Briefly stated flat No. 1B at 1st floor of Premises No. 12C Lord Sinha Road, Kolkata 700 071 within Ward No. 63 KMC is owned by the opposite parties who are the assessee under the K.M.C. in respect of the said premises having assessee No. 110632703636 and the annual valuation of the said flat was determined by the Hearing Officer VI at Rs. 37,590/- with effect from 4/1990-91.
4. The said order was challenged by the owners of the flat before the Municipal Assessment Tribunal in M.A.A. 2785 of 2001.

5. The Municipal Assessment Tribunal, 1st Bench, Kolkata allowed the appeal by reducing the annual valuation for the aforesaid period to the tune of Rs. 22,600/-.
6. In view of Sub-Section 9 of Section 189 of the Kolkata Municipal Corporation Act, 1980, the decision of the Tribunal with regard to the valuation or assessment shall be final and no suit or proceeding shall lie in any civil court in respect of any matter which has been or may be referred to or has been decided by the Tribunal. Section 190 of the Kolkata Municipal Corporation Act says that every valuation determined under this chapter shall be final.
7. Therefore, while adjudicating an application under Article 227 of the Constitution of India, I am not inclined to look into the correctness of the assessment made by the Municipal Assessment Tribunal in the order impugned.
8. Upon perusal of the petition and grounds of impeaching the order impugned, I do not find anything to indicate that the Municipal Assessment Tribunal committed any jurisdictional error while passing the order impugned.
9. Learned counsel representing the Kolkata Municipal Corporation even could not indicate as to why the Municipal Appellate Tribunal

order should be quashed in absence of anything to indicate that there was the erroneous exercise of jurisdiction or the order suffers from perversity.

10. Interim order, if any, stands vacated.

(Siddhartha Roy Chowdhury, J)