22.
09-06-2023
debajyoti
(Ct. no.06)

RVW 74 of 2023
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IA NO:CAN/1/2023
in
MAT/243/2023

SNR Construction Private Limited & Anr.
Vs.
The Kolkata Municipal Corporation & Ors.

Mr. Arindam Banerjee,
Mrs. Arpita Saha,
Ms. Sinthia Bala
... For the Applicants.

Mr. Biswajit Mukherjee,
Ms. Piyali Sengupta
... For K.M.C.

Re : RVW 74 of 2023

A judgment and order dated March 15, 2023 whereby MAT 243 of 2023 along with the connected application was disposed of, is under review in this application.

The review applicants had approached a learned Single Judge of this Court challenging a letter of intimation which was issued on the basis of enhancement of valuation of the concerned property by the Hearing Officer. Before filing the writ petition, the petitioners had preferred three appeals before the Municipal Assessment Tribunal challenging the enhancement. During the pendency of the appeals, the letter of intimation was served on the petitioners, which was challenged by the petitioners before the learned Single Judge by filing WPA 2543 of 2020.

The writ petition was disposed of by the learned Single Judge with the following direction:-

> " As it appears that the appeals preferred by the petitioners are pending consideration before the Assessment Tribunal for a considerable period of time, the instant writ petition is disposed of by directing the Kolkata Municipal Assessment Tribunal to take appropriate steps for consideration of the aforesaid appeals, in accordance with law, at the earliest, but positively within a period of four months from the date of communication of a copy of this order. "

Being aggrieved, the writ petitioners approached us by filing MAT 243 of 2023. The appeal was disposed of by us by an order dated March 15, 2023 with the following observations/directions:-

> " We are of the views that the appeals filed before the Tribunal should be decided on merits. The appellants shall make the requisite pre-deposit within four weeks from date.
>
> Mr. Mukherjee, learned Advocate for the Corporation has graciously made over copies of the orders of the Hearing Officer which have been assailed in the three appeals before the Municipal Assessment
> Tribunal, although he says that copies of such orders had already been made over to the appellants. Mr. Banerjee, learned Advocate for the appellants accepts copies of such orders from Mr. Mukherjee with gratitude.
>
> The appellants shall file copies of the orders assailed before the Municipal Assessment Tribunal within four weeks from date. Upon the pre-deposit being made and copies of the orders being filed, the Municipal Assessment Tribunal shall decide the three appeals on merits, in accordance with law, observing the

> principles of natural justice. It is expected that the appeals will be disposed of within a period of three months from the date of communication of this order to the learned Tribunal. All points are left open for the Tribunal to decide. We have not gone into the merits of the contentions of the respective parties. ”

The aforesaid order is sought to be reviewed by the appellants/writ petitioners by way of the present application.

Mr. Banerjee, learned advocate, representing the review applicants, draws our attention to the three orders, all dated July 19, 2017, passed by the Hearing Officer, enhancing the Annual Valuation of the property in question. He says that each of the said orders is completely unreasoned. The first order is to the effect: “Heard the A/R. AV of Rs.1894600/- (FNR) being reasonable, is confirmed.” The second order is to the effect: “Proposed AV of Rs.2252690/- being reasonable is confirmed (FNR).” The third order runs thus: “Heard the A/R. Proposed AV of Rs.1894600 (FNR) being reasonable is confirmed.”

Mr. Banerjee says that an order of a quasi judicial authority which is completely unreasoned is a nullity and non-est in the eye of law. He refers to a judgment of the Division Bench of this Court in the case of **The Calcutta Municipal Corpn. & Ors. Vs. Paresh R. Kampani & Ors.**, reported at **(1998) 2 Cal LJ 87**.

We are not concerned about the merits of the orders of the Hearing Officer which are under challenge before the Municipal Assessment Tribunal. Mr. Banerjee says that his clients would like to withdraw the appeals and challenge the orders of the Hearing Officer in writ jurisdiction, since the same are completely devoid of reasons.

Having heard learned counsel for the parties, we see no reason to review our order dated March 15, 2023. If the review applicants are entitled in law to challenge the orders of the Hearing Officer in writ jurisdiction, after withdrawing the appeals pending before the Municipal Assessment Tribunal, they will be at liberty to do so, upon notice to Kolkata Municipal Corporation.

RVW 74 of 2023 and the connected application are, accordingly, disposed of.

Urgent photostat certified copies of this order, if applied for, be supplied to the parties on compliance of all necessary formalities.

(Arijit Banerjee, J.)

(Apurba Sinha Ray, J.)