Ct. No. 652

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C.O. 1755 of 2016

The Kolkata Municipal Corporation
–Versus-
Twishampati Panda

Mr. Alok Kumar Ghosh
Mr. Swapan Kumar Debnath ...For the Petitioner

Ms. Piyali Chakraborty ...For the Opposite Party

This is an application under Article 227 of the Constitution of India whereby the judgment and order dated 8^{th} September, 2014 passed by the learned 2^{nd} Bench, Municipal Assessment Tribunal, Kolkata Municipal Corporation in M.A. Appeal No. 241 of 201`2 arising out of an order dated 30^{th} January, 2012 passed by the Hearing Officer (VI), Kolkata Municipal Corporation relating to fixing the annual valuation in respect of flat on $2n^{d}$ floor at the premises No. 26A, Sikdabagan Street, Ward No. 11, Kolkata – 700 004, having Assessee No. 110112001864 for the period with effect from 1^{st} quarter of 2009-2010, has been assailed by the petitioner herein.

By the impugned order learned Municipal Assessment Tribunal was pleased to modify the annual valuation passed by the Assessing Officer of the Municipal Corporation, in respect of the said premises and re-fixed it with effect from January 2009-2010 at Rs. 10, 260/-.

Being aggrieved by that order Kolkata Municipal Corporation preferred this application contending that the the assessment has been made without any basis and has been wrongly made following an earlier judgment passed by the same Tribunal in the year 2004 and the said assessment made in the year 2004 in a different proceeding has got no relevancy in the present context.

During course of hearing Ms. Piyali Chakraborty, learned Counsel appearing on behalf of the opposite party produced one receipt wherefrom it appears that for the quarter with effect from April 2022 opposite party herein has accepted the annual valuation of the said premises as Rs. 21,515/- and from the period with effect from April 2022, she has also accepted the revised annual valuation of the said premises at Rs. 23,710/- and accordingly she is paying the Municipal Taxes.

Learned Counsel appearing on behalf of the Municipal Corporation submits that if the opposite party accepted the said valuation of the Municipal Corporation and goes on paying the taxes in terms of the said valuation, then the Corporation has got no objection and there is no need to proceed further with the present application.

On perusal of order impugned, it appears that the Assessment Officer of the Corporation assessed the annual valuation for the said Flat as Rs. 21,550/- with effect from January 2009-2010. Aforesaid receipt shows that opposite party herein almost paying taxes on the valuation as assessed by the Assessing Officer for the period January 2009-2010.

In such view of the matter and the submissions made on behalf of the parties, that continuance of further proceeding of this application will be of no use, C.O. 1755 of 2016 is dismissed, being not pressed.

Copy of the tax receipt produced by the opposite party herein is taken on record.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties, on priority basis on compliance of all usual formalities.

(Ajoy Kumar Mukherjee, J.)