14.05.2024
Item No.04
Court No.6.
S. De

M.A.T. 602 of 2024
With
I.A. No.CAN/1/2024

Sambhu Mondal & Anr.
Vs
The State of West Bengal & Ors.

Mr. Arup Krishna Das,
...for the appellants.
Mr. Alok Kumar Ghosh,
Ms. Tanushree Das Gupta,
...for the KMC.
Mr. Joydip Banerjee,
Mr. Sutanu Chakrabarti,
...for the State.

By consent of the parties, the appeal and the connected application are taken up together for hearing.

A judgment and order dated February 7, 2024, whereby the writ petition of the appellants herein being WPA 6782 of 2023, was disposed of by a learned Judge of this Court, is the subject matter of challenge in this appeal at the instance of the writ petitioners.

The appellants/petitioners are aggrieved by Kolkata Municipal Corporation's (in short "KMC") act of revising the valuation of the property in question. They approached the learned Single Judge challenging such revised valuation. It was submitted on their behalf before the learned Single Judge that no opportunity of hearing was granted to them prior to the annual valuation being enhanced.

The learned Judge observed that there is nothing on record to suggest that the writ petitioners had filed any written objection to the proposed enhancement. It was submitted on behalf of the KMC that the writ petitioners had an efficacious alternative remedy in the form of a statutory appeal.

The learned Judge disposed of the writ petition with the following observations :

> *"Upon hearing the parties and upon perusing the materials on record, it appears that the petitioners did not file any objection before the Corporation highlighting their grievance relating to revision of the annual valuation of their property. The valuation has been finalised by now and bills thereof have been issued to the petitioners.*
>
> *No relief can be given to the petitioners at this delayed stage. It will be open for them to approach the Municipal Assessment Tribunal to challenge the evaluation assessed by the Corporation, if permissible in law."*

Being aggrieved, the writ petitioners have come up by way of this appeal.

We have heard learned counsel for the parties. Learned advocate for the KMC has produced copies of relevant records. From such records it appears that Rakhi Mondal being the appellant no.2 herein and the wife of the appellant no.1, accepted the proposed enhanced valuation of the premises in question. Hence, no proceedings were held before the Hearing Officer.

Learned advocate for the appellants says that notice of the proposed enhanced valuation was not received by the appellants in due time. They were under compulsion, out of town for medical reasons. Subsequently, they were asked by KMC Officers to put their signature on the inspection book for lands and buildings. Accordingly, without understanding that they were accepting the proposed enhanced annual valuation, Rakhi Mondal appended her signature on the relevant document. A representation was subsequently made by the appellants to KMC but the same has not received the attention of the competent authority. Learned advocate also says that there must be a detailed order in support of the note-sheet on which the second appellant put her signature. If copy of such order is provided to the appellants, they would prefer statutory appeal against such order.

We find from the records that the second appellant, by putting her signature on the note-sheet at the place of acceptance, accepted the proposed annual valuation of the concerned property. Hence, there was no necessity of a formal proceeding before the Hearing Officer. As a result, there does not appear to be any separate order of the Hearing Officer.

We are not inclined to interfere with the order under appeal. We do not say anything about the submission made that the second appellants put her signature on the note-sheet thereby accepting the proposed enhanced valuation, without understanding what she was doing. However, the same is a little difficult to believe.

We make it clear that this order will not prevent the appellants from taking recourse to the remedy of statutory appeal under the relevant provisions of the KMC Act 1980, if they are entitled to do so in law.

MAT 602 of 2024 is disposed of along with the application being I.A. No. CAN 1 of 2024.

Urgent certified photostat copy of this order, if applied for, shall be given to the parties as expeditiously as possible on compliance with all the necessary formalities.

(Arijit Banerjee, J.)

(Prasenjit Biswas, J.)