

6th May, 2024
(D/L No.42)
(SKB)

C.O.1512 of 2021

The Kolkata Municipal Corporation
Versus
Prasenjit Paul

Mr. Alok Kumar Ghosh,
Mr. Fazlul Haque
... for the petitioner.

Mr. R. N. Chakraborti,
Mr. M. Ahmed
... for the opposite party.

1. Heard Mr. Ghosh, learned counsel appearing on behalf of the revisionist/Kolkata Municipal Corporation and Mr. Chakraborti, learned counsel appearing on behalf of the opposite party.
2. The present revisional application is taken up for passing appropriate order.
3. In this revisional application, the order dated 23rd November, 2020 as passed by the Municipal Assessment Tribunal, the Kolkata Municipal Corporation, 2nd Bench (hereinafter referred to as the “said Tribunal” in short) has been assailed by the Kolkata Municipal Corporation (hereinafter referred to as the “KMC” in short) on the ground that the assessment made by the said Tribunal is exceptionally on the lower side.
4. In course of hearing, Mr. Ghosh, at the very outset, draws attention of this court to paragraph 8 of the

instant revisional application. It is submitted by Mr. Ghosh that though at the time of hearing on the point of assessment of property tax, the Hearing Officer fixed the annual valuation for the covered area of the building in question @ Rs.3/- per sq.ft. per month and for the car parking area @ Rs.1.40/- per sq.ft. per month but the said Tribunal allowed the appeal of the assessee thereby reducing the annual valuation to the tune of Rs.2/- per sq.ft. per month for the covered area and Rs.1/- per sq.ft. per month for the car parking area.

5. Mr. Ghosh further submits before this court that since the property-in-question is situated in a prime location, the said Tribunal ought not to exercise its guesswork in reducing the amount.
6. Per contra, Mr. Chakraborti, learned counsel for the opposite party, submits that the finding of the said Tribunal is perfectly justified and no occasion arises for interfering with the same.
7. This court has meticulously gone through the entire materials as placed before this court. This court has also given its due consideration over the submissions made by the learned counsel for the contending parties.
8. It appears to this court that before the Tribunal in order to substantiate his contention, the appellant,

who is the opposite party herein, has relied upon some decisions of the said Tribunal which are either relating to different road or different ward and that too in respect of old building.

9. In view of such, this court considers that the finding of the said Tribunal with regard to the non-applicability of the said previous judgments of the said Tribunal in this case is perfectly justified.
10. It also reveals that on behalf of the KMC, a judgment of the said Tribunal in respect of the self-same ward, though in respect of a property situated on S. N. Banerjee Road, Kolkata, has been relied upon. The said Tribunal also declined to accept the said judgment since the said Tribunal finds no parity with the facts as involved in respect of premises standing on S. N. Banerjee Road and the premises in respect of which appeal has been preferred.
11. Admittedly, S. N. Banerjee Road, Kolkata and Hidaram Banerjee Lane, Kolkata are situated in the nearby area but by no stretch of imagination, it can be said that the S.N. Banerjee Road and Hidaram Banerjee Lane stand on the same footing, basically on the ground of parity since there are difference of width of road, availability of public transport and facilities and so on.

12. In considered view of this court, the said Tribunal while allowing the said appeal duly considered the reasonable rent expected if property in question is let out and, therefore, proceeded to evaluate the annual valuation on the basis of mathematical calculation and also given sufficient reason which is evident from inner page 4 of the impugned judgment.
13. In view of such, this court finds no infirmity and/or illegality in the impugned order and for which this court declines to exercise its revisional jurisdiction over the order impugned.
14. The instant revisional application is thus, devoid of any merit and is dismissed.
15. There will be, however, no order as to costs.
16. It is, however, made clear that the finding of this court as recorded hereinabove is purely limited for the disposal of the instant revisional application.
17. Urgent photostat certified copy of this order, if applied for, be given to the parties after compliance of all necessary formalities.

(Partha Sarathi Sen, J.)