

ORDER SHEET

WPO/1105/2024

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

SHIVANI CONSTRUCTION COMPANY AND ORS.
Vs
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:
The Hon'ble JUSTICE KAUSIK CHANDA
Date : 27th November, 2024.

Appearance:
Mr. Partha Sarathi Deb Burman, Adv.
Mr. Amit Gupta, Adv.
Ms. Debangana Dey Nayak, Adv.
...for the petitioners

Mr. Biswajit Mukherjee, Adv.
Ms. Piyali Sengupta, Adv.
...for the KMC

The Court: The petitioners challenge the annual valuation of the property located at 27, Devendra Ghosh Road, Kolkata-700025, as passed by the office of the Assessor-Collector (South) on 26th September 2024.

Mr. Partha Sarathi Deb Burman, learned advocate representing the petitioners, submits that the annual valuation of the property was abruptly increased from Rs. 18,840/-, effective from the 2nd quarter of 2002-03 to Rs. 86,400/-, effective from the 1st quarter of 2008-09. Mr. Deb Burman further contends that the objection raised by the petitioners has not been duly considered by the Assessing Officer.

On the other hand, Mr. Biswajit Mukherjee, learned advocate for the Corporation, has produced the relevant portion of the Inspection Book to justify the impugned assessment.

In view of the alternative remedy available to the petitioners under Section 189(5) of the Kolkata Municipal Corporation Act, 1980, I am not inclined to entertain this writ petition.

Accordingly, I find it appropriate to dispose of this writ petition with the following directions:

The petitioners are at liberty to file an appeal before the Assessment Tribunal of the Kolkata Municipal Corporation, as per Section 189(5) of the Kolkata Municipal Corporation Act, within 30 days from the date of this order. If the appeal is filed within the stipulated period, the appellate authority shall entertain the appeal, condoning any delay in its submission.

A copy of the relevant portion of the Inspection Book, containing the calculation details, shall be provided to the learned advocate for the petitioners within 48 hours.

The appeal, if filed, shall be disposed of by the Tribunal as expeditiously as possible, preferably within three months from the date of filing.

Accordingly, WPO/1105/2024 is disposed of.

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(KAUSIK CHANDA, J.)

sg.