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ORDER SHEET

WPO 1164 of 2024
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

SHIVANI CONSTRUCTION COMPANY & ORS.
VS.
THE KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:

The Hon'ble JUSTICE KAUSIK CHANDA

Date: 4th December, 2024.

Mr. P. S. Deb Barman, Mr. Amit Gupta, Ms. Debangana
Dey Nayak, Advocates for the petitioners.

Mr. Biswajit Mukherjee, Ms. Piyali Sengupta,
Advocates for K.M.C.

The Court : The petitioners are aggrieved by certain entries made in the inspection book during an inspection conducted on May 13, 2024. The petitioners contend that the name of one Pritam Singh has been recorded as a tenant, although he is, in fact, a caretaker.

Mr. P. S. Deb Barman, learned counsel for the petitioners, submits that this entry is incorrect and seeks a direction for the Kolkata Municipal Corporation to cancel the recording. Citing Section 192 of the Kolkata Municipal Corporation Act, 1980, Mr. Deb Barman argues that such an amendment in the inspection book cannot be the subject of an appeal filed against an assessment order made under Section 188 of the same Act.

I find no merit in this argument.

Section 192 of the Kolkata Municipal Corporation Act, 1980, pertains

to amendments in the Municipal Assessment Book. However, in the present case, the issue concerns an erroneous entry in the inspection book, which, in my view, is unrelated to Section 192 of the Act.

If the annual valuation has been made based on the erroneous entry in the inspection book, the petitioners may challenge it by an appeal against the annual valuation.

In light of the above, WPO 1164 of 2024 is disposed of.

(KAUSIK CHANDA, J.)