od 4

IN THE HIGH COURT AT CALCUTTA
Civil Appellate Jurisdiction
ORIGINAL SIDE

APO/197/2023
WITH WPO/1716/2023
IA NO: GA/1/2023, GA/2/2024

ORIENTAL MOTOR ACCESSORIES AGENCY PRIVATE LIMITED AND ANR
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS

BEFORE :
THE HON'BLE JUSTICE DEBANGSU BASAK
And
THE HON'BLE JUSTICE MD. SHABBAR RASHIDI
Date : 21st November, 2024

Appearance :
Mr. Mainak Bose, Adv.
Mr. Shankarshan Sarkar, Adv.
Mr. Tanmoy Sett, Adv.
Ms. Sucheta Das, Adv.
...for appellants.
Mr. Biswajit Mukherjee, Adv.
Mr. Mihir Kundu, Adv.
Mr. A. Dasadhikary, Adv.
...for KMC

The Court :- Appeal is at the behest of the writ petitioners and is directed against an order dated October 16, 2023.

By the impugned order, learned single Judge set aside the notice of the Hearing Officer and all steps taken subsequent thereto on the ground that there was breach of principles of natural justice. Learned judge found that the appellants received the notice on the date on which, the hearing of the objection was fixed. Consequently, appellants were prevented by sufficient cause in raising the objections.

Learned advocate appearing for the appellants submits that there are other reliefs which were sought for by the appellants in the writ petition and were not granted by the learned single Judge. He submits that those reliefs ought to be granted.

Corporation authorities are represented.

We perused the writ petition. The first prayer in the writ petition assails the notice of annual valuation dated August 5, 2023 and the supplementary bills issued.

Learned single Judge by the impugned order set aside the notice of annual valuation dated August 5, 2023 and the subsequent steps taken thereto. Therefore, appellants received the first relief in its entirety.

Appellants required the annual valuation of certain quarters to be recalled and/or withdrawn and refund of certain sums in the subsequent prayers. Those reliefs, in our view, are adjudication of the annual valuation of the premises concerned. There are statutory alternative remedies available to the appellants with regard to the annual valuation fixed. There is no ground for entering into such arena in a writ petition in the facts and circumstances of the present case.

We are of the view that interest of justice would be sub-served by keeping other issues raised by the appellants in the writ petition with regard to the annual valuation and the refund of the tax paid in respect of the specified quarters, open to be adjudicated by the appropriate forum.

APO/197/2023 is disposed of without any order as to costs.

(DEBANGSU BASAK, J.)

(MD. SHABBAR RASHIDI, J.)

pkd/GH.