

17.11.2025
Sayandeep
ML
Sl. No. 74
Ct. No. 03

WPA 774 of 2024
Narendra Nath Samanta
Vs.
The State of West Bengal & ors.

Mr. Mrinal Kanti Ghosh
Mr. Chandra Nath Sarkar
..... for the petitioner

Mr. Mansur Alam
Ms. Suvasree Ghose
..... for the State

1. The affidavit-of-service filed in Court today be taken on record.
2. The petitioner claims to be the owner of a premises being holding No. 176, G.T. Road East, Purba Bardhaman within Ward No. 10 of Burdwan Municipality. The petitioner is aggrieved with the determination of the annual valuation and accordingly made a represented before the Burdwan municipality on 5th September, 2018. According to the learned advocate for the petitioner, the aforesaid representation was in fact in the nature of an appeal under Section 111 of the West Bengal Municipal Act, 1993 (hereinafter referred to as the said Act).
3. I, however, find that ordinarily an appeal by an owner liable to pay tax, dissatisfied with the determination of objection filed by him under Section 9A of the West Bengal Valuation Board Act, 1978, can be maintained

within the prescribed period as provided in Section 111 of the said Act.

4. Although, the petitioner has been able to demonstrate that he had objected to the annual valuation of the property, however, I find that his representation which he seeks to be treated as an appeal has been filed before the Chairman, Burdwan Municipality. Incidentally, Section 111 of the said Act permits an appeal to be filed before the competent authority.
5. Learned advocate representing the municipality has, however, placed before this Court a notification dated 30th December, 2011 wherefrom it appears that the Governor has been pleased to appoint Additional District Magistrate looking after the Municipal affairs as the competent authority for the purpose of Section 111 of the said Act.
6. In the light of the above and since no appeal has been filed by the petitioner before the competent authority, I am of the view that there is no scope to entertain the writ petition.
7. Accordingly, the writ petition is dismissed without any order as to costs.
8. However, dismissal of the writ petition shall not stand in the way of the petitioner from applying before the competent authority within the meaning of Section 111 of the said Act and if such appeal is filed, with a proper application for condonation of delay, within four weeks from date, the competent authority shall

hear out and dispose of such appeal in accordance with law on merits.

(Raja Basu Chowdhury, J.)