04.04.2025
Sl. No.16
Ct.3/ tkm

W.P.A. 4654 of 2025
(Sekh Manirul vs. KMC & Ors.)

Mr.Mrinal Kanti Ghosh
Ms. Kalpana Dutta
… … for the petitioner

Mr. Biswajit Mukherjee
Ms. Piyali Sengupta
… … for KMC

1. Petitioner has preferred the present writ petition alleging that the respondent corporation has not given an opportunity of hearing to the petitioner's vendor before fixing the valuation of the property for the property tax assessment purpose.

2. It is the case of the petitioner that vide registered sale deed dated 31.7.2001 he sold the premises in question i.e. 5/2B, Uma Kanta Sen Lane within ward no. 4 of the Kolkata Municipal Corporation to Mr. Shyam Sundar Ghosh. Mr Ghosh was in possession of the premises in question, the respondent corporation, vide order dated 28.12.2015 fixed the valuation of the premises in question at Rs. 1,62,000/- under section 188(2) of KMC Act. Later, vide sale deed dated 9.1.2025 the petitioner brought the property back from Mr. Shyam Sundar Ghosh. Thereafter, he obtained a demand of the premises in question from the KMC which shows

that Rs. 1,78,200/- was fixed as annual valuation for the quarter w.e.f 2017-18.

3. Being aggrieved by the said annual fixation, the petitioner has preferred the present writ petition.

4. This court has heard arguments of both the parties and examined the records.

5. Petitioner is challenging the assessment order dated 28.12.2015 in the present writ petition. This court is not inclined to exercise its discretionary jurisdiction vested in it in the present case due to the following reasons :

    (i) The assessment order was passed on 28.12.2015 in the name of one Mr. Mr. Shyam Sundar Ghosh, the predecessor in interest of the petitioner. Mr. Ghosh is not the petitioner before this court. Hence, this court is of the view that the present writ petition is not maintainable as the petitioner has no locus to challenge the said assessment order issued in the name of another assessee.

    (ii) The assessment order under section 188 of the KMC Act needs to be challenged before he Municipal Assessment Tribunal under section 189 of the KMC Act.

(iii) The assessment order is of the year 2015. The same cannot be challenged in the year 2024-25 as it is barred by delay ad laches.

6. With the above observations, the present writ petition is dismissed.

(Gaurang Kanth, J.)