IN THE HIGH COURT OF JUDICATURE AT CALCUTTA

CONSTITUTIONAL WRIT JURISDICTION

ORIGINAL SIDE

RESERVED ON: 15.05.2025
DELIVERED ON: 20.05.2025
PRESENT:
THE HON'BLE MR. JUSTICE GAURANG KANTH

W.P.O. 126 OF 2025
IA NO. GA/1/2025

WOW MOMO FOODS PRIVATE LIMITED AND ANR.
VERSUS
KOLKATA MUNICIPAL CORPORATION AND ORS.

Appearance:-

Mr. Arindam Banerjee, Sr. Adv.
Ms. Ankita Upadhyay Agarwal, Adv.
..................For the Petitioners.

Mr. Biswajit Mukherjee, Adv.
Ms. Piyali Sengupta, Adv.
................................For K.M.C.

Ms. Sovna K. Bhattacharya, Adv.
Ms. Sovna K. Mondal, Adv.
...............For Respondent No. 5.

Mr. Gourav Das, Adv.
Ms. Kabita Mukherjee, Adv.
...............For Respondent No. 6.

JUDGMENT

Gaurang Kanth, J.

1. The petitioner, in the present writ petition, challenges the assessment proceedings pertaining to the intermediate re-valuation with effect from the 4th quarter of the financial year 2015–2016, including the order dated 10.08.2024 passed by the Hearing Officer and the notice dated 22.11.2024 issued by the respondent municipal corporation in respect of premises No. 57, Rash Behari Avenue, Police Station Tollygunge, Kolkata.

2. The facts leading to the present writ petition are as follows:

3. Respondent No. 5 is the recorded owner of premises No. 57, Rash Behari Avenue, Police Station Tollygunge, Kolkata. The said premises is a multistoried building comprising four floors. The ground and first floors are utilized for commercial purposes by tenants and the owner, whereas the upper two floors are used by the owner for her residential purposes. The annual value of the said premises was determined earlier at Rs. 16,69,900/- with effect from 3/ 2015-16.

4. Respondent No. 6 is the tenant qua a shop room measuring approximately 168 sq. ft. situated on the ground floor of the said premises by virtue of a rent agreement dated 20.06.2003 entered between the deceased husband of the petitioner and respondent No. 6. As per the said rent agreement, the monthly rent was fixed at Rs. 500/-, with a 5% increase every three years. During the current period, the monthly rent stands at Rs. 667/-. The agreement stipulates that respondent No. 6 shall bear responsibilities for all renovation works in relation to the said premises for the purpose of running his business. Furthermore, all taxes, including water taxes, are to be proportionately borne by the respondent no. 6 being the tenant. The agreement further prohibits the respondent no. 6 from subletting, transferring, or assigning the said shop without the prior written consent of the respondent no. 5, the landlord.

5. Later, the respondent no. 6 inducted the petitioner into the said premises by way of an agreement dated 07.09.2015. Under this agreement, the products of the petitioner, along with other goods, would be sold from the

said shop, referred to as a "retail outlet" in the agreement. The petitioner agreed to pay a fixed monthly remuneration of Rs. 55,000/- to respondent no. 6, described as “Commission” in the agreement, in lieu of conducting business from the said retail outlet. The agreement further stipulated that the petitioner would establish the requisite infrastructure, skill, and expertise to enhance its business operations from the retail outlet.

6. Clause 1 of the said agreement provides that the petitioner shall pay Rs. 55,000/- as fixed monthly commission to respondent no. 6 on or before the 12^{th} of each month. The liability to pay service tax is cast upon the petitioner. However, responsibility for rent and trade license fees relating to the said premises lies with respondent no. 6. Clause 2 requires the petitioner to pay Rs. 2,75,000/- as an interest-free refundable security deposit to respondent no. 6, to be returned upon expiry of the agreement, subject to full payment of monthly commission. Clause 4 provides that the tenure of the agreement shall be nine years, subject to regular payment of the monthly commission, which shall escalate by 15% every three years. The petitioner is also responsible for electricity charges and all operational activities of the business. The agreement became effective on 01.12.2015.

7. In light of the change in occupancy of the said shop, the respondent corporation proposed a revaluation of the premises. Consequently, a notice under Section 181 of the Kolkata Municipal Corporation Act was issued on 29.11.2021 to both respondent no. 5 (owner) and the petitioner inviting property tax returns. However, no response has been received.

8. In view thereof, relying upon the Certificate of enlistment bearing No. 004804018844, the respondent corporation has undertaken revision of assessment under Section 180(2)(ii) of the KMC Act, 1980 w.e.f. 4/2015-16. It is pertinent to mention here that as per the Certificate of Enlistment bearing No. 004804018844 dated 07.04.2022, the rent of the premises was mentioned as Rs. 55,000/-

9. The annual value was proposed to be revised to Rs. 22,64,540/-, based on a presumed rental value of Rs. 55,000/- per month with effect from 4th quarter of 2015-2016.

10. Subsequently, objection was invited from the recorded owner, i.e, respondent no. 5, vide notice dated 29.10.2022 under Section 184 read with Section 185 of the said Act. During the hearing objections were invited from respondent no. 6 as well being the person liable for making the property tax (PLPT) of the premises. Both respondent's no. 5 and 6 participated in the proceedings and submitted their respective written objections.

11. It is pertinent to note here that the petitioner caused the cancellation of Certificate of Enlistment No. 004804018844, dated 07.04.2022, in the year 2023, subsequent to the initiation of the revaluation process. Thereafter, the petitioner obtained a fresh Certificate of Enlistment dated 17.05.2023, issued in the name of M/s Subhajit (Franchisee – Wow Momo) in which rent is mentioned as Rs. 675/-.

12. After conducting a detailed hearing and examination of the terms of the Agreement dated 07.09.2015, the Hearing Officer, by order dated

10.08.2024, held that the amount paid by the petitioner to respondent no. 6 constituted as rent, notwithstanding its designation as "commission." Based on this finding, the objections of respondents No. 5 and 6 were rejected, and the proposed annual valuation of Rs. 22,64,540/- was confirmed. However, the respondent corporation extended the benefit under Section 193 of the KMC Act to respondent No. 5.

13. Subsequently, at the request of respondent no. 5, being the owner of the said shop, the respondent corporation created a new Assessment No. 110841801003 and issued a fresh notice dated 22.11.2024 addressed to respondents no. 5 being PLPT, whereby the annual valuation of the shop was proposed at Rs. 54,190/-.
14. Aggrieved by the order dated 10.08.2024 and the notice dated 22.11.2024, respondent no. 6 has already filed WPA No. 24319/2024, which is yet to be listed for hearing.
15. The present writ petition has been preferred by the petitioner, being the occupant of the said shop. The petitioner has challenged the impugned order on the ground that the same was passed without affording an opportunity of hearing to the petitioner.
16. The respondent corporation has filed a report substantiating its case.

Submission on behalf of the Petitioner

17. Learned Counsel for the petitioner submits that the petitioner is the actual occupant of the premises in question, a fact that was within the knowledge of the respondent corporation. Despite this, no opportunity of hearing was provided to the petitioner. The order dated 10.08.2024, passed by the

Hearing Officer, was issued without notice to or participation of the petitioner. Furthermore, a new assessment number was assigned to the shop in question without affording any hearing to the parties concerned. It is further submitted that the petitioner, being the occupant and the person liable to pay property tax, would bear the burden of any increase in the assessed property tax. Therefore, the petitioner ought to have been heard prior to the reassessment.

18. To substantiate the aforesaid contention, Learned Counsel for the petitioner places strong reliance on Section 184 of the Kolkata Municipal Corporation Act, 1980 wherein it was stated that before revising the annual value of a premises, written notice is to be given to the owner/lessee/sub-lessee/occupier. Learned Counsel further relied upon the judgment of the Hon'ble Supreme Court in ***Calcutta Gujarati Education Society Vs Calcutta Municipal Corporation***, reported in ***2003 (10) SCC 533***, wherein the Hon'ble Supreme Court held that the provisions of the Kolkata Municipal Corporation Act afford tenants, sub-tenants, and occupants full and effective participation in the assessment process of the consolidated rate.

19. Learned Counsel for petitioner further submits that, under the terms of the agreement dated 07.09.2015, the petitioner pays a sum of Rs. 55,000/- per month to respondent No. 6 by way of commission, which cannot be construed as rent. It is the admitted position that respondent no. 6 is the tenant of the premises and pays a monthly rent of Rs. 675/- to the landlord, i.e., respondent no. 5. Accordingly, the annual value for

property tax purposes ought to be determined on the basis of the said admitted rent of Rs. 675/-.

20. The petitioner contends that the revaluation proceedings initiated by the respondent corporation were based on the Certificate of Enlistment bearing No. 004804018844 dated 07.04.2022. However, this certificate has since been cancelled, and a fresh Certificate of Enlistment dated 17.05.2023 has been issued in the name of M/s Subhajit (Franchisee – Wow Momo), wherein the monthly rent is again stated to be Rs. 675/-. According to the petitioner, this indicates that there has been no change in occupancy, and consequently, no justification exists for altering the annual value.

21. In support of his argument, learned counsel for the petitioner places reliance on ***India Automobiles (1960) Ltd. v. Calcutta Municipal Corporation,*** reported as ***(2002) 3 SCC 388***, and ***Whirlpool Corporation v. Registrar of Trade Marks, Mumbai***, reported as ***(1998) 8 SCC 1***.

22. In view of the above submissions, Learned Counsel for the petitioner prays for the setting aside of the impugned order dated 10.08.2024, passed by the Hearing Officer, whereby the annual value has been reassessed on the basis of a monthly rent of Rs. 55,000/-. The petitioner further challenges the allotment of a separate assessment number to the subject shop and seeks appropriate relief in this regard.

Submission on behalf of the Respondent Corporation

23. *Per contra*, Learned Counsel for the respondent corporation submits that Section 184 of the Kolkata Municipal Corporation Act, 1980 was amended in the year 2019. Pursuant to the amended provision, objections to

assessment are to be invited only from the "recorded owner" or the "recorded person liable to pay property tax." Accordingly, there exists no statutory obligation upon the respondent corporation to afford a hearing to the petitioner, who is admittedly neither the recorded owner of the premises nor the recorded person liable to pay property tax. It is the petitioner's own case that they are in occupation of the premises under a Commission Agreement dated 07.09.2015, which does not impose any statutory or contractual liability upon them to pay property tax. In the view of the respondent corporation, the petitioner has no recognized status under the Act and therefore lacks *locus standi* to maintain the present writ petition or to seek any opportunity of hearing.

24. Learned Counsel for respondent-corporation further submits that the respondent corporation duly afforded an opportunity of hearing to the recorded owner (Respondent No. 5) and the recorded assessee/person liable to pay property tax (Respondent No. 6). Both parties participated in the hearing process, and the annual valuation was determined after due consideration of the objections raised by them. Moreover, the objections raised by the petitioner were substantially the same as those raised by respondent no. 6 before the Hearing Officer, and were duly taken into account while passing the order dated 10.08.2024. Therefore, it is submitted that no prejudice has been caused to the petitioner.

25. It is further contended by the respondent corporation that the Commission Agreement dated 07.09.2015 possesses all the attributes of a tenancy agreement. Under the said agreement, the petitioner pays a monthly sum

of Rs. 55,000/- to respondent no. 6 for the use and occupation of the premises. The petitioner independently operates the business at the premises, with no involvement or profit-sharing arrangement with respondent no. 6. Furthermore, the petitioner has paid an amount of Rs. 2,75,000/- to respondent no. 6 as a refundable, interest-free security deposit. On a holistic reading of the terms of the said agreement, it is evident that the petitioner is, in effect, paying rent under the guise of commission. In fact, in the original Certificate of Enlistment dated 07.04.2022, the monthly rent was correctly recorded as Rs. 55,000/-. However, upon initiation of the revaluation process, a fresh Certificate of Enlistment dated 17.05.2023 was procured in the name of M/s Subhajit (Franchisee – Wow Momo), showing the monthly rent as Rs. 675/-, a move alleged to be made with the sole intention of evading enhanced property tax liability.

26. Learned Counsel for the respondent corporation asserts that the Hearing Officer passed a reasoned and detailed order dated 10.08.2024 after a thorough examination of all relevant facts and contentions. Hence, the order does not warrant any interference by this Hon'ble Court.

27. It is further submitted that the new assessment number was allotted in the name of respondent no. 6, who is the recorded person liable to pay property tax, based on a request made by the recorded owner, respondent no. 5. In these circumstances, the petitioner being an occupant under a Commission Agreement and not being a recorded owner or assesse has no

locus standi to challenge either the revaluation or the assignment of a new assessment number.

28. In light of the foregoing, Learned Counsel for the respondent corporation prays for the dismissal of the writ petition.

Submission on behalf Respondent No. 5 (Landlord)

29. Learned Counsel for respondent no. 5 submits that she is the recorded owner of the shop in question, and that respondent no. 6 is the person liable to pay property tax in terms of the Rent Agreement dated 20.06.2003. Accordingly, the petitioner, who is neither the recorded owner nor the recorded person liable for payment of property tax, has no legal right to claim a hearing in the matter.

30. Learned Counsel further submits that the new assessee number has been allotted in favour of respondent no. 6 at the request of respondent no. 5 herself. As per the terms of the Rent Agreement dated 20.06.2003, respondent no. 6 is recognized as the person liable for the payment of property tax and, significantly, is not authorized under the said agreement to induct any sub-tenant into the premises.

Legal Analysis

31. This Court has heard the submissions advanced by the learned Counsel for the parties and has perused the documents placed on record.

32. The issue involved in the present matter pertains to the enhancement of the annual value of the premises in question with effect from the financial year 2015-16, arising out of a change in occupancy of a shop room

measuring approximately 168 sq. ft., situated on the ground floor of the subject premises.

33. In the present case, the property in question is a four-storied building, and respondent no. 5 is the recorded owner, assessed under Assessee No. 110841800163. The respondent corporation noticed that the petitioner was operating from the said shop. Consequently, a notice dated 29.11.2021 was issued under Section 181 of the KMC, 1980 to both respondent no. 5, as the recorded owner, and the petitioner, calling upon them to file the returns as mandated under the Act. However, no returns were filed. Upon scrutiny of the Certificate of Enlistment dated 07.04.2022, it was revealed that the monthly rent of the shop was recorded as Rs. 55,000/-. In view of the above, a notice under Section 180(2)(ii) of the KMC Act was issued to respondent no. 5 inviting objections to the proposed enhancement. During the proceedings, notice was also issued to respondent no. 6, identified as the recorded person liable for payment of property tax. Both respondent nos. 5 and 6 participated in the hearing and submitted their respective replies. Upon consideration of the submissions, the Hearing Officer concluded that the "commission" paid by the petitioner to respondent no. 6 was, in essence, rent, and on that basis, finalized the proposed annual value.

34. It is instructive to examine the reasoning adopted by the Hearing Officer in the order dated 10.08.2024. The relevant portion, inter alia, reads as follows:

> *"On the basis of the findings noted hereinbefore, I am of the opinion that the decision of the Corporation in*

proposing the revision of annual valuation of the premises in question for the stated change of occupancy of the said 168 sq.ft. shop room rented to Mr. Subhajit Ghosh is justified for the following reason:

a) *The different provisions (some of which were mentioned above) of the terms and conditions of the agreement entered into between Mr. Subhajit Ghosh and WOW MOMO FOODS PVT.LTD clearly indicate that possession and control of the said shop room was to remain exclusively with WOW MOMO FOODS PVT.LTD for carrying out their business with the responsibilities of all operational activities vested solely on them and Subhajit Ghosh, the tenant, of the said shop room did not appear to have any role to play in the business activities of WOW MOMO FOODS PVT.LTD. except for allowing the space of the shop room in lieu of the fixed monthly remuneration termed as commission of Rs.55000/- The amount received as remuneration or commission in whatever name it is called was related to sharing of profit, as claimed by the tenant. But, in the terms of the agreement, nowhere it was found to have been mentioned that the said remuneration/commission amount of Rs.55000/- paid to Subhajit Ghosh was a part of the profit earned by WOW MOMO from the business, rather, it was explicitly mentioned in clause (E) of the introductory part of the agreement and against Sl.no.4 of the terms of the agreement that in lieu of the monthly commission, the business of WOW MOMO shall be carried on from the said shop room. Thereby, it is quite evident that the said fixed monthly commission with provision for increment of 15% after every three years during the total tenure of 9 (nine) years from the date of the agreement had direct relation only with the allowance of the space by the tenant, Mr. Subhajit Ghosh to another party, i.e. WOW MOMO and the said amount received could nothing but be treated as rent and in this regard the observation made in the submission of the Corporation that the nomenclature of the agreement had been changed but the essence of the agreement was as good as tenancy agreement is found to be rational with sound reasons.*

b) *In regard to the contention of Mr. Subhajit Ghosh, the tenant, that issuance of licence in favour of WOW MOMO and subsequent cancellation of the same and further issuance in the name of M/S Subhajit Ghosh (Franchisee-WOW MOMO) proves that there was no change of occupancy in respect of the shop room, it has been explained by the Corporation that based on the documents submitted by the applicant, M/S WOW MOMO FOODS PRIVATE LIMITED, the previous licence* *in favour of them was issued and the cancellation of the same was done as per application made through the portal of the Corporation and question was raised by the Corporation as to why Mr. Ghosh did not apply for the licence for himself, if he was eligible to do so.*

It appeared from the said agreement that the required licence was to be obtained in the name of 'Subhajit Ghosh, Commission Agent, WOW MOMO FOODS PRIVATE LIMITED." The trade name as per first licence obtained on application by WOW MOMO was at variance with that prescribed in the agreement and thus, the second licence was obtained on cancellation of the first one and such actions on the part of the parties concerned do not appear to Indicate anything to refute the claim of the Corporation that there was change of occupancy of the shop room following the said agreement with WOW MOMO.

As already noted above, in terms of the agreement entered into between Mr. Subhajit Ghosh and WOW MOMO FOODS PVT.LTD., the responsibility of carrying on the business of selling different products of WOW MOMO from the said shop room was solely with WOW MOMO FOODS PVT.LTD: who would apply for and obtain all kinds of licences for the same and, therefore, mere mentioning of the name of Subhajit Ghosh in the newly issued licence did not change his status as per the agreement which remained limited to only as a recipient of the amount of Rs.55000/- in lieu of allowing the space of his-rented shop room to WOW MOMO for their business.

c) The judgment of the Hon'ble Supreme Court of India in Civil Appeal No.5109 of 2000 (India Automobiles Ltd. Vs K.M.C. & anr.) vide order dt. 13.02.2002 cited by the Corporation appears to be relevant in the instant case also as it has already been discussed hereinbefore that the amount received by Mr. Subhajit Ghosh, the tenant, from WOW MOMO FOODS PVT. LTD., by allowing them to carry on business from his 168 sq. ft. shop room was in the nature of rent and hence, contrary to the claim of the tenant here, the submission of the Corporation that annual valuation under objection was determined in the light of the said cited judgment appears to be tenable.

Accordingly, the objection of the assessee is determined as per observations noted hereinbefore and it is held that the proposed annual valuation of Rs. 2264540/- (NR:Rs. 2255900/-)with effect from the qtr. 04/2015-16 of the said premises of the recorded owner was rightly determined by the Corporation under section 180 (2) (ii) *of the KMC Act, 1980 for change of occupancy in respect of her 168 sq. ft. shop room rented to Mr. Subhajit Ghosh by treating the amount of Rs.55000/- received by Mr. Subhajit Ghosh, the tenant, from WOW MOMO as reasonable rent for determination of annual valuation relating to the said shop room. The reasonable rents considered for the remaining portion of the premises in question were not objected to and therefore, remain as decided by the Corporation.*

Hence, it is decided that the proposed annual valuation of Rs.2264540/-(NR: Rs.2255900/-) with effect from the qtr. 04/2015-16 needs no interference at this stage and the same is, hereby, confirmed on best judgment for reason as stated above".

35. This Court finds no illegality, perversity, or procedural impropriety in the findings recorded by the Hearing Officer. A close examination of the order dated 10.08.2024 reveals that the Hearing Officer undertook a detailed and reasoned analysis of the Concession Agreement executed between the petitioner and respondent no. 6. Upon a purposive reading of its terms, the Hearing Officer rightly discerned that the so-called "Concession" amount paid by the petitioner is, in effect and substance, rent for the commercial use and occupation of the premises in question. This interpretative exercise is not only logical but also consistent with the settled principle that the substance of a transaction must prevail over its form. The conclusion so reached is based on objective material and a correct application of law. Consequently, this Court finds no justifiable ground to interfere with the said order on this aspect.

36. The next issue for consideration is whether there has been any procedural lapse on the part of the respondent corporation.

37. Learned Counsel for the petitioner has placed heavy reliance on Section 184 of the KMC Act, 1980. It is contended that under this provision, in

cases where any land or building is assessed for the first time, or where there is an increase in the annual value, a written notice must be issued to the owner, lessee, sub-lessee, or occupier, specifying the place, time, and date, not less than one month hence on which objections will be considered. Accordingly, it is argued that the petitioner, regardless of the nature of his occupancy, was entitled to a notice and an opportunity of hearing.

38. However, it is pertinent to note that Section 184 of the KMC Act was amended in 2019. The amended provision reads as follows:

> *"The Municipal Commissioner, in all cases in which any land or building is for the first time assessed, or the annual value of any land or building is revised or determined under this Chapter, shall give written notice thereof to the recorded owner or recorded person liable to pay property tax of such land or building, as the case may be, and shall also specify in the notice the place, time and date, not less than one month thereafter, when he will proceed to consider such value.*
>
> *Explanation.—A written notice under this section shall be deemed to be duly served, if it is sent through any mode of service of Indian Postal Service or as may be decided by the Corporation, to the recorded owner or to the recorded person liable to pay property tax of any land or building, as the case may be, and, in such case, the date of sending such notice through Postal Department or through any other means shall be deemed to be the date of service of the notice to the recorded owner or person liable to pay property tax of such land or building, as the case may be."*

39. The 2019 amendment to Section 184 of the KMC Act, 1980, reflects a deliberate legislative shift in the municipality's approach to property assessment. Prior to the amendment, the statutory framework mandated a broader participatory process by expressly requiring that notices be issued to not only the recorded owner but also to lessees, sub-lessees, and

occupiers. The post-amendment regime, in contrast, has consciously narrowed the scope of statutory notification. The revised Section 184 now requires the issuance of notice only to the recorded owner or the recorded person liable to pay property tax. The pre-amendment regime favored an occupancy based participatory model, offering multiple stakeholders the opportunity to raise objections, while the post-amendment regime adopts a record-based liability model, prioritizing administrative streamlining.

40. The consequences of this change are significant. Under the current framework, unrecorded tenants or occupiers, even if paying substantial rent or concession fees, have no statutory entitlement to notice or participation in the assessment proceedings, unless their liability is formally recorded.

41. The petitioner in the present case is neither the recorded owner nor the recorded assessee. The petitioner has been inducted into the shop in question pursuant to the Concession Agreement dated 07.09.2015. A bare reading of the said agreement does not indicate that the petitioner has any liability towards payment of property tax. On the other hand, the Rent Agreement dated 20.06.2003 clearly imposes the obligation to pay all dues, including municipal taxes, upon respondent no. 6. Accordingly, respondent no. 6 is the recorded person liable for payment of property tax. It is an admitted position that notices were duly issued to respondents' no. 5 and 6, thereby fulfilling the statutory requirement of Section 184 as amended. Since the petitioner is not falling under both categories, the petitioner is not entitled for any notice of hearing.

42. Learned Counsel for the petitioner has argued that even though the section 184 has been amended and narrowed the scope of the said section this narrowing of rights must be examined against the backdrop of constitutional values and judicial precedent. The Hon'ble Supreme Court in ***Calcutta Gujarati Education Society (Supra)*** emphasized the need for effective participation of tenants and sub-tenants in valuation proceedings. The underlying principle is that procedural fairness cannot be sacrificed at the altar of convenience.

43. This Court finds merit in the submission advanced by the Learned Counsel for the petitioner regarding the continued relevance of the principles laid down by the Hon'ble Supreme Court in ***Calcutta Gujarati Education Society*** (supra). While it is true that the said judgment was rendered in the context of the pre-amendment regime of Section 184 of the KMC Act, 1980, the fundamental proposition that procedural fairness must underpin municipal valuation processes retains enduring significance. However, this Court is equally mindful that in ***Calcutta Gujarati Education Society*** (supra), the Hon'ble Supreme Court also carved out a pragmatic exception, observing that the mere non-issuance or non-service of notice to every individual occupier or tenant would not, by itself, vitiate the assessment proceedings, unless serious prejudice is shown to have been caused. This doctrinal balancing recognizes the practical limitations faced by municipal authorities in administering assessments, especially in multi-tenanted or commercially complex buildings.

44. Thus, even under the post-amendment framework of Section 184, which limits the obligation of notice to the recorded owner and recorded person liable to pay property tax, the guiding constitutional principle remains that administrative efficiency must not come at the cost of causing real and demonstrable prejudice to affected parties. The validity of such proceedings, therefore, hinges not merely on formal compliance with statutory procedure but also on the substantive fairness of the process.

45. In the present case, this Court finds no material on record to suggest that the petitioner suffered any prejudice as a result of non-receipt of notice. The recorded person liable to pay the property tax, i.e., respondent no. 6, was duly served and was given an opportunity to be heard. The objections raised therein encompassed the core issues now agitated by the petitioner. Hence, no case of procedural unfairness or vitiation of justice is made out on this ground.

46. In light of the foregoing discussion, this Court finds no illegality or infirmity in the impugned order dated 10.08.2024. The Hearing Officer has meticulously examined the relevant clauses of the Concession Agreement and has rightly concluded that the amount described as "Concession" is, in substance, rent. This conclusion, forming the basis for the enhancement of annual value, is supported by cogent reasoning and does not warrant judicial interference. Furthermore, the procedural requirements under the amended Section 184 of the KMC Act, 1980, were duly complied with, inasmuch as notices were issued to the recorded owner and the recorded person liable to pay property tax. The petitioner, not being either, cannot

claim a statutory right to a separate notice or hearing. No prejudice has been demonstrated to have been caused to the petitioner, particularly when the recorded person liable, i.e, respondent no. 6, was duly heard and had advanced identical contentions which were appropriately considered and rejected.

47. Accordingly, the writ petition is devoid of merit and is hereby dismissed.

48. All the pending applications are also dismissed.

(Gaurang Kanth, J.)

SAKIL AMED (P.A.)