

IN THE HIGH COURT AT CALCUTTA  
CONSTITUTIONAL WRIT JURISDICTION  
ORIGINAL SIDE

WPO/128/2025  
SMT. BELA RAJGARHIA  
VS  
KOLKATA MUNICIPAL CORPORATION AND ORS

BEFORE :  
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY  
Date : 1<sup>st</sup> December, 2025.

*Appearance :*  
*Mr. Sandeep Joshi, Adv.*  
*Ms. Priyanka Gupta, Adv. ...for petitioner.*

*Mr. Biswajit Mukherjee, Adv.*  
*Ms. Manisha Nath, Adv. ...KMC.*

1. The present writ petition has been filed challenging the revision of annual valuation in respect of the unit no.2C, 2<sup>nd</sup> floor, premises no.3, Hunger Ford Street, Kolkata Assessee no.140632300049 w.e.f. 4<sup>th</sup> quarter, 2016. When the matter was taken up for consideration on 17<sup>th</sup> November, 2025, this Court taking note of the submissions made by the learned advocate for the petitioner that the revision of annual valuation has been made without complying with the rules as also by not following the principles of natural justice thereby preventing the petitioner with an opportunity to object to the revision of annual valuation, had directed Mr. Mukherjee, learned advocate representing the Kolkata Municipal Corporation to produce the records of the case when the matter is taken up next.
2. Today, Mr. Mukherjee, learned advocate representing the Kolkata Municipal Corporation has placed before this Court a supplementary instruction to demonstrate that the department is unable to establish the proof of service of notice in respect of revision of assessment for the period 4<sup>th</sup> quarter, 2016-2017 under section 180(2)(ix) of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as the 'said Act'). The copy of the notice dated 4<sup>th</sup> July, 2022 calling upon the petitioner to put in the objection to the proposed annual

valuation by 10<sup>th</sup> August, 2022 has also been enclosed to such report. Let the copy of such report be taken on record.

3. Having regard to the aforesaid disclosure, I am of the view that it is prudent, at this stage, to permit the petitioner to respond to the aforesaid notice dated 4<sup>th</sup> July, 2022 by the end of January, 2026. In the event any objection is filed to the annual valuation as proposed, the Municipal authorities shall be obliged to afford an opportunity of hearing to the petitioner and decide the same in accordance with law. All other points raised in the petition are kept open for the petitioner to raise the same before the appropriate authorities, if so advised.
4. Writ petition, accordingly, stands disposed of by recording that a copy of the notice dated 4<sup>th</sup> July, 2022 has been made over to Ms. Priyanka Gupta, learned advocate assisting Mr. Joshi advocate for the petitioners.

(RAJA BASU CHOWDHURY, J.)