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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/354/2025
MS ANSARI BEGUM AND ANR
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE
HON'BLE JUSTICE GAURANG KANTH
Date: AUGUST 14, 2025.

Appearance :
Mr. Jayanta Samanta, Adv.
Mr. Aditya Mondal, Adv.
…for petitioner
Mr. Biswajit Mukherjee, Adv.
Ms. Manisha Nath, Adv.
…for KMC

The Court: - The petitioner, by way of the present writ petition challenges the order dated 24th December, 2024, passed by the hearing officer, whereby the annual valuation of the premises no. 147, Park Street, Kolkata 700017, pertaining to the assessee no. 110611801075 was fixed (i) at Rs.52,26,010/- with effect from 1st Quarter of 2017-2018 under the Unit Area Assessment; (ii) Rs.72,20,820/- with effect from 1st Quarter of 2019-2020, under the Unit Area Assessment; (iii) Rs.77,75,400/- with respect to fourth Quarter 2020-2021, under the Unit Area Assessment and separate assessment of roof of the premises by proposing an annual valuation rate of Rs.9,99,130/- with effect from 1st Quarter of 2019-2020 under the Unit Area Assessment.

It is the case of the petitioner that they are the lawful owner of the aforementioned subject premises. The petitioners purchased the said property on 29.07.2011. Thereafter, on and about 10.11.2013, the petitioners obtained the sanctioned building plan from the respondent no. 1 for construction of a proposed B+G+5 storied residential building at the said premises. Soon thereafter, on or from 10.02.2014 the work of construction commenced and proceeded. Subsequently, on or about 17.09.2019, the petitioners obtained a further plan for proposed additional floor (6th floor) over partly constructed B+G+5 storied building at the said premises. The said additional plan was granted after the 1st plan was subsequently modified upon regularization under Rule 26(2A) and (2B) of the Kolkata Municipal Corporation Building Rules, 2009. Soon after obtaining the said plan, the petitioners resume construction of the proposed structure. Construction of the proposed structure is presently completed and completion certificate is awaited.

On 03.10.2024, the respondent no. 2 issued a notice upon the petitioner proposing the aforementioned revisions in the assessment of the annual valuation of the said premises. A hearing was conducted thereafter and by the impugned order dated

24.12.2024, the proposed assessment was confirmed. The petitioner contends that although she participated in the hearing, no effective opportunity of hearing was afforded to her. It is further submitted that the request was made for a joint inspection of the property for its proper assessment of the area and parameters, however, the same was not acceded to by the Municipal Corporation. The impugned order is an appealable order before the Municipal Assessment Tribunal under the relevant provisions of law.

Since an efficacious alternate remedy is available to the petitioner this Court is not inclined to exercise its discretionary jurisdiction under 226 of the Constitution of India.

In view of the above, the present writ petition is disposed of with liberty to the petitioner to approach the Municipal Assessment Tribunal in accordance with law.

Accordingly, the present writ petition is disposed of.

(GAURANG KANTH, J.)

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