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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE.

WPO/488/2025

MADHU SUDAN THARAD
VS
THE KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 9th December, 2025

Appearance
*Mr. Indrajit Bhattacharjee, Adv.*
*Mr. Sudip Naskar, Adv.*
*…for the petitioner*
*Mr. Alak Kumar Ghosh, Adv.*
*Ms. Piyali Sengupta, Adv.*
*..for the KMC*

1. Challenging the non-consideration of the representation dated 1st September, 2024 as regards the revision of property tax concerning unit no.124A on the first floor measuring 675 sq. ft. in the Merlin Homeland at premises no.18B, Ashutosh Mukherjee Road, Kolkata – 700 020, the instant writ petition has been filed.

2. The petitioner claims to be an assessee within the meaning of Kolkata Municipal Corporation Act, 1980.

3. On the above writ petition being moved in the facts more fully noted therein, by an order dated 2nd December, 2025 this Court was, inter alia, pleased observe as follows:-

> *"1. Although the petitioner would complain that the notice issued under Section 185 of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as the "said Act") proposing to enhance the annual valuation from the 4th quarter of 2023 is defective since there is no date provided for offering objection, however, since Mr. Ghosh, learned senior Advocate representing the municipality would place before the Court, copy of the relevant portion of the Inspection Book to demonstrate that the annual valuation has been accepted by the recorded owner and the signature of one Souren Chatterjee appears thereon, I am of the view that the*

*learned Advocate for the petitioner should take appropriate instruction on the same.*

*2. List this matter for consideration on 9th December, 2025.*

*3. Let a copy of the Inspection Book as placed before this Court be retained with the record."*

4. Today, Mr. Bhattacharjee, learned Advocate representing the petitioner, on instruction, would submit that though the gentleman by the name of Souren Chatterjee had represented the petitioner before the authorities, the petitioner had no inclination as to the factum of Souren Chatterjee acknowledging the revised annual valuation. According to him, Souren Chatterjee had no authority to accept the revised annual valuation.

5. Having heard learned Advocates appearing for the respective parties and since Mr. Bhattacharjee would dispute the acceptance of the revised annual valuation, I am of the view that in the event the petitioner prays for certified copy of the order revising the annual valuation w.e.f. 4$^{th}$ quarter, 2023-24, the municipal authorities shall supply the same to the petitioner upon compliance of all formalities as expeditiously as possible preferably within one week from the date of filing such application. Upon receipt of such order, the petitioner shall be at liberty to prefer an appeal and if such appeal is filed within a period of 30 days therefrom, the Municipal Assessment Tribunal shall hear out and dispose of the appeal on merits in accordance with law.

6. Let it be recorded that a copy of the inspection book has been made over to the petitioner's advocate in Court.

7. The writ petition is thus disposed of.

(RAJA BASU CHOWDHURY, J.)

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