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

WPO/561/2025

ARAV EXPORTS PRIVATE LIMITED AND ANR.
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 13th November, 2025

Appearance:
Mr. Indrajit Bhattacharjee, Adv.
Mr. Sudip Naskar, Adv.
....for the petitioners
Mr. Alak Kumar Ghosh, Adv.
Ms. Piyali Sengupta, Adv.
....for the KMC

1. Challenging the assessment order and the demand raised on the basis thereof on 21st May, 2024, the instant writ petition has been filed.
2. The learned Advocate representing the petitioners would submit that without giving an opportunity of hearing to the petitioners, the above assessment order has been passed.
3. Mr. Ghosh, learned senior counsel representing the Kolkata Municipal Corporation by placing before this Court certified copy of the inspection book pertaining to the concerned assessee no.110710203313 would submit that the annual valuation effective 04/2023-24 has already been accepted by the recorded owner.
4. Considering the above and without going into the correctness of such allegation, I am of the view that since an appellate provision is contained in section 189 of the Kolkata Municipal Corporation, 1980 (hereinafter referred to as 'the said Act'), it shall be prudent not to entertain the writ petition.

5. The writ petition, accordingly, stands dismissed leaving it open to challenge such assessment order by the petitioners in accordance with law, if so advised. Since it is claimed that the petitioners have raised an objection to the proposed valuation, the municipal authorities shall supply the certified copy of the assessment order in terms of Section 188(3) of the said Act as expeditiously as possible, preferably within one week from the date of communication of this order. The time to file the appeal for the purpose of limitation would commence only after service of the above order.

(RAJA BASU CHOWDHURY, J.)

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