IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

BEFORE:
HON'BLE JUSTICE RAJA BASU CHOWDHURY

WPO 622 of 2025

ORIENTAL MOTOR ACCESSORIES AGENCY PRIVATE LIMITED & ANR.
VS
THE KOLKATA MUNICIPAL CORPORATION & ORS.

For the petitioner	:	Mr. Mainak Bose, Sr. Adv. Mr. Sankarsan Sarkar, Adv. Mr. Tanmoy Sett, Adv. Ms. Sucheta Das, Adv.
For the respondents	:	Mr. Biswajit Mukherjee, Adv. Mr. Anupam Dasadhikari, Adv.
Heard on	:	27.11.2025
Judgment on	:	**27th November, 2025**.

RAJA BASU CHOWDHURY, J (ORAL):

1. The instant writ petition has been filed, inter alia, challenging the notices dated 29th November, 2024, 4th January, 2025 and 21st January, 2025 as also the order dated 28th February, 2025 passed by the respondent no. 4.

2. It is the petitioners' case that the petitioner no. 1 is the owner of the land and building being premises no. P-31, Nanigopal Roy Chowdhury Avenue, Kolkata – 700 014 (hereinafter referred to as "the said premises") which comprises of a G+6 stories and some single storied outhouses. The disputes in relation to the present cause cropped up for the first time when

a notice dated 5th August, 2023 proposing the enhancement of the annual valuation of the said premises was issued under UAA (Unit Area Assessment) system thereby proposing annual valuation to be Rs.2,74,56,410/- with effect from 1st quarter, 2017. According to the petitioners, since the notice reached the petitioners beyond the period for filing of the objection, the petitioners were prevented to object to the same, and accordingly, the petitioners had approached this Hon'ble Court in a writ petition which was registered as WPO/1716/2023.

3. By an order dated 16th October, 2023 a Co-ordinate Bench of this Court was pleased to set aside the subsequent steps taken by the Municipal Corporation pursuant to the notice dated 5th August, 2023 and directed the Hearing Officer to hear out the issue in question in furtherance to the notice dated 5th August, 2023 and to decide the issues as raised in the objection pending consideration afresh on merits by granting an opportunity of hearing to the petitioners.

4. According to the petitioners since, the fundamental/jurisdictional power of the Hearing Officer to issue such notice having regard to the provisions contained in Section 179(2)(b) of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as "the said Act") was not decided, an appeal was filed.

5. The Division Bench of this Court decided to hear out the appeal finally and subsequently by an order dated 21st November, 2024, noting the reliefs prayed for by the petitioners and noting that the challenge to the annual valuation pursuant to the notice dated 5th August, 2023 had succeeded,

was of the view that the petitioners have a statutory alternative remedy available with regard to the annual valuation fixed and, as such, without entering into the said arena disposed of the appeal keeping the other issues raised by the petitioners in the writ petition with regard to annual valuation and the refund of the tax paid in respect of the specified quarters, open to be adjudicated before appropriate forum.

6. Petitioners, however, approached the Hon'ble Supreme Court questioning the above order in a Special Leave Petition which was registered as "Special Leave to Appeal (C) No(s). 5363/2025. The Hon'ble Supreme Court by its order dated 17th March, 2025 was, inter alia, pleased to dismiss the Special Leave Petition on the following terms :-

> "1. *We are not inclined to interfere with the impugned judgment and, hence, the special leave petition is dismissed.*
> *2. We, however, clarify that the petitioner is at liberty to raise all pleas and contentions before the appropriate authority in accordance with law.*
> *3. Pending application(s), if any, shall stand disposed of."*

7. Pursuant to the aforesaid the petitioners participated in the proceedings of the proposed valuation pertaining to the notice dated 5th August 2023 for the first quarter of 2017-18 and the annual valuation with effect from fourth quarter of 2016-17. Ultimately the Hearing Officer after hearing the petitioners' objection and noting that the assessee did not object to the determination of the valuation of Rs. 64,628/- with effect from the fourth quarter of 2016-17, determined the annual valuation with effect from first quarter of 2017-18 to be Rs.2,74,56,408/-. Pursuant to the aforesaid a demand notice dated 14th May, 2025 was issued demanding property tax

from the first quarter of 2025-26 to the fourth quarter of 2025-26 from the petitioner no.1 and a letter of intimation dated 14th July, 2025 was also issued which recorded that there are outstanding dues of Rs.6,21,92,670/. The present writ petition has, however, been filed challenging not only the order passed by the Hearing Officer but also the aforesaid two demand notices and the recording made in the municipal assessment book which records that the annual valuation of the property with effect from first quarter of 2017-18 has been determined to be Rs.2,74,56,410/-.

8. Mr. Bose, learned senior advocate appearing for the petitioners at the very outset would submit that once, a determination of annual valuation has been set aside the authorities ought not to proceed thereon. To substantiate his contention, reliance has been placed on the notice dated 5th August 2023 proposing the annual valuation with effect from first quarter of 2017-18. He would submit that the proposed annual valuation, which had reached finality by reason of the petitioners not filing objection and consequent upon the order passed by the coordinate Bench of this Court dated 16th October 2023, did not survive. As such the consequential demand notices are void and are not enforceable against the petitioners. According to him, the proposed annual valuation was revised by the Hearing Officer. On such ground he questions the demand notices. Independently of the above, he would submit that having regard to the provisions contained in section 179(2)(b) of the said Act, the municipal authorities could not have given effect to the annual valuation under the UAA Scheme prior to March, 2025. On such ground the valuation cannot be

sustained and should be set aside. While responding to a query from the Court he would submit that though the petitioners had raised the aforesaid issue before the coordinate Bench in the first round and though the determination was set aside, the same was on another point, the aforesaid issue was not considered at all, and as such the petitioners are always entitled to question the same. Independently of the above, he would submit by referring to the order passed by the Hon'ble Supreme Court that despite the Hon'ble Supreme Court dismissing the SLP, had granted liberty to the petitioners to raise all pleas and contentions before the appropriate forum in accordance with law. On such ground as well the petitioners are entitled to challenge the valuation before this Court.

9. Mr. Mukherjee, learned advocate appears for the municipal authorities. He would submit that though the petitioners had raised all such issues in the first round, the Hon'ble Court did not allow the same. The appeal filed by the petitioners did not succeed and the Division Bench, in fact, clarified the position that since an alternative remedy is available, the petitioners should not be permitted to question such issues before the Division Bench.

10. He would submit that the liberty granted by the Hon'ble Supreme Court cannot confer any right on the petitioners to question an order which has otherwise reached finality. According to him, the petitioners had participated in the proceeding and raised objections, the objections were duly considered and an appropriate order was passed by the Hearing Officer. The petitioners have an alternative remedy before the Municipal Assessment Tribunal. This Court ordinarily ought not to interfere with such decision.

11. Heard the learned Advocates appearing for the respective parties and considered the materials on record. As noted above, the facts of the cause are admitted. The petitioners, in the instant case, had initially approached this Court questioning the annual valuation in respect of the 1st quarter of 2017-18, since, the time to file the objection pursuant to the notice dated 5th August, 2023 had expired when the notice was served on the petitioners. Although, the petitioners appeared to have questioned the subsequent issue as regards violation of Section 179(2)(b) of the said Act, the Co-ordinate Bench appears to have allowed the writ petition limited to the ground of violation of principles of natural justice thereby setting aside further proceeding pursuant to the notice dated 5th August, 2023. The notice dated 5th August, 2023 was not set aside. The Co-ordinate Bench had, in fact, directed the Hearing Officer to hear out the issue in question in furtherance of the notice dated 5th August, 2023 and decide the issues as raised in the objection pending consideration afresh by granting opportunity of hearing to the petitioners.

12. In compliance of the above direction, the petitioners were notified by the municipal authorities and the Hearing Officer had heard out the petitioners' objection. It is not the case of the petitioners that there has been violation of the principles of natural justice. From the assessment order which is before this Court, I find that the petitioners' representative in response to the hearing notice had raised the following objections:-

> *"In the hearing dt. 10/02/25 Recorded Owner Mr. Pravin K. Popat having Aadhar no.9512 8601 5574 and mob. No. - 9830178391, also director of Oriental Motor Accessories Agency Private Limited was present. Assessment Collection (South) Department was represented by Smt. Maumita Ghosh*

(Deputy Assessor Collector) and Sri Sanjay Majumder (Assistant Assessor Collector) of concerned ward.

Mr. Popat submitted that notice of hearing had been issued for two periods namely in respect of (1) Annual valuation of Rs. 646280/-w.e.f 04/2016-17 & (II) Annual valuation of Rs. 27456408/-w.e.f 01/2017-18.

Mr. Popat further submitted that a single notice cannot cover assessment proceedings of two periods.

He also submitted that he should be allowed reasonable time to submit objection.

Mr. Popat also stated that the assessment proceedings for the period 4/2016-17 has already been completed and so no hearing is needed for 4/2016-17.As such the notice of hearing dt. 21/01/25 has no validity."

13. The Hearing Officer by considering the pleadings in the writ petition had noted that the assessee did not object to the annual valuation of Rs. 646280/- with effect from fourth quarter of 2016-17. In response to a query of this Court, Mr. Bose has clarified that the assessee in fact did not object to the annual valuation of Rs. 646280/- with effect from fourth quarter of 2016-17. Although, Mr. Bose has attempted to raise an issue that the hearing officer or the Municipality could have only determined the annual valuation having regard to the valuation of Section 179(2)(b) of the said Act, I, however, find that the aforesaid issue has already been set at rest when the Hon'ble Court had refused to entertain the writ petition on such ground. Although, the petitioners have preferred an appeal therefrom the Division Bench of this Court has also refused to entertain the appeal on such ground by, inter alia, observing as follows:-

"We perused the writ petition. The first prayer in the writ petition as the notice of annual valuation dated August 5, 2023 and the supplementary bills issued.

Appellants required the annual valuation of certain quarters to be recalled and/or withdrawn and refund of certain sums in the subsequent prayers. Those reliefs, in our view, are adjudication of the annual valuation of the premises concerned. There are statutory alternative remedies available to the appellants with regard to the annual valuation fixed. There is no ground for entering into such arena in a writ petition in the facts and circumstances of the present case.

We are of the view that interest of justice would be sub-served by keeping other issues raised by the appellants in the writ petition with regard to the annual valuation and the refund of the tax paid in respect of the specified quarters, open to be adjudicated by the appropriate forum.

APO/197/2023 is disposed of without any order as to costs."

14. I find that Mr. Bose would argue that since the Hon'ble Supreme Court had granted liberty to the petitioners to raise all points, the aforesaid issue can once, again be raised by the petitioners before this Court, unfortunately, I am unable to agree to the same. Once, a decision has been rendered by this Court in not entertaining the challenge on the ground of alternative remedy and the challenge to the same did not succeed up to the Hon'ble Supreme Court, I am afraid simply because Hon'ble Supreme Court had granted liberty to the petitioners to raise all pleas and contentions before the appropriate authority, same by no stretch of imagination could be extended to the Hon'ble Court to entertain a petition which it had earlier refused.

15. The other points raised by the petitions is with regard to the demand being proceeded on the basis of the annual valuation which has already been set aside. On such score, I find that the Assessing Officer has decided the annual valuation which is two rupees less than the proposed annual valuation. The petitioners insist that since the aforesaid figure is reflected

in the municipal assessment book under the heading annual valuation, the same seeks to vitiate the demand raised by the municipality. I am afraid to note that the petitioners are attempted to hold onto the straws to succeed in the writ petition. Once, a decision has been rendered by the municipal authorities and since, it is not a case of violation of principles of natural justice, ordinarily no interference is called for. This Court, however, cannot enter into the factual issues in exercise of its writ jurisdiction while deciding the matter of this nature. The challenge to the order on the ground of violation of Section 179(2)(b) of the said Act cannot be entertained, since the previous challenge thereto before this Hon'ble Court did not succeed. The remedy of the petitioners to challenge an assessment order including the issue of violation of Section 179(2)(b) of the said Act, before the alternative forum and the refusal of this Court to entertain such challenge has been decided and/or confirmed by the Division Bench which has not been interfered with by the Hon'ble Supreme Court. On such ground also I am unable to accede to the prayers made in the petition.

16. The writ petitioner is thus dismissed.

17. Urgent photostat certified copy of this order, if applied for, be made available to the parties upon compliance of all necessary formalities.

(RAJA BASU CHOWDHURY, J.)

akg/R.Bose