

**IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
(ORIGINAL SIDE)**

Present:

The Hon'ble Justice Rai Chattopadhyay

WPO 2235 of 2022

IA No: GA/1/2022

MPMC Private Limited

Vs.

Kolkata Municipal Corporation and Ors.

For the Petitioner : Mr. Mainak Bose, Id. Sr. Adv.
: Mr. Farhan Ghaffar
: Ms. Swati Bhattacharyya

For the KMC : Mr. Alak Kr. Ghosh
: Ms. Manisha Nath

For respondent No. 5 : Ms. Aparajita Ghosh
: Mr. Souvik Ghosh

Judgment on : **11.11.2025**

Rai Chattopadhyay, J. :-

- 1.** The petitioner/company being the lessor, was first entangled with the respondent no. 5/lessee/Bank for due compliance of the terms of agreement inter se. A suit, appeal, execution proceeding and appeal from the order in execution proceeding followed, discussion in detail of which may be gone into in this judgment later, if necessary. For the time being

it would suffice to mention that in appeals filed by the respondent no. 5/lessee/Bank being No. APO 173 and 174 both of 2019, this Court, vide order dated **January 8, 2020** was pleased to give liberty to the parties to apply to the respondent /Kolkata Municipal Corporation (KMC) to determine the proportionate share of municipal taxes and surcharge for the area of the premises under occupation of the respondent No. 5/Bank, during the period from **April 2006 to September, 2011**. The Court expressed hope that either of the parties may make an appropriate application under Section 178 (6) of the Kolkata Municipal Corporation Act, 1980 (in short KMC Act 1980) within the stipulated time.

2. The Corporation should determine the proportionate share municipal tax and surcharge payable by the parties respectively, after affording them reasonable opportunity of hearing. Pursuant to the order of the Appeal Court dated **January 8, 2020**, the petitioners submitted a representation dated **January 20, 2020**.
3. During the course of the proceedings before the KMC, the petitioner has received a written communication dated **February 23, 2021** inter alia stating therein, that annual valuation of the property is proposed to be enhanced thereby from the 3rd quarter of 2006-2007. The municipal authorities proposed the annual valuation from the 1st quarter of 2006-2007 to the 2nd quarter of 2006-2007 at the rate of Rs. 45,48,670/-,

whereas attempted to make intermediate revision and enhancement of the annual valuation with effect from the 3rd quarter of 2006-2007 to Rs. 95,32,740/- while determining the proportionate municipal tax payable. The annual valuation on and from 4th quarter of 2006-2007 till the 4th quarter of 2016-2017 was accordingly stood revised. Hearing was held on July 30, 2021, in which the authorised representative of the writ petitioner took part and raised objection as to the proposed enhancement of annual valuation of the property. However, by dint of a written communication dated **September 2, 2021**. The writ petitioner was served with the information of revised annual valuation together with the rate card and the supplementary bills. Subsequently, by dint of another letter dated **September 16, 2021**. The KMC informed the proportionate total liability of the petitioner and the respondent No. 5/ Bank, in accordance with the revised rate of annual valuation to be to the tune of Rs. 56,94,399/- for the writ petitioner and Rs.1,51,05,383/- for the respondent No. 5/Bank.

4. In this writ petition, the petitioner has challenged the intermediate revision of the annual valuation of the property by the KMC and has prayed for the relief that the order of revision of annual valuation of the property with effect from the 3rd quarter of 2006-2007 be set aside and the rate card and supplementary bills issued be directed to be revoked immediately.

5. Mr. Mainak Bose, learned senior advocate appearing for the writ petitioner has submitted that the action of the municipal authorities in revising the annual valuation from the 3rd quarter of 2006 – 2007 is only arbitrary, capricious, whimsical, contrary to law and without authority and jurisdiction. In doing so, according to him, the respondent/KMC has acted beyond scope of the order of the Appeal Court and the same is in excess of authority and jurisdiction bestowed upon the said respondent, by the Court in the said order dated January 8, 2020. According to the writ petitioner the purported notices of hearing issued by the respondent/KMC proposing intermediate revision of annual valuation are unsustainable and illegal in view of the same having not specified a cogent, viable and acceptable ground for such a revision in accordance with law. That, the purported notice of hearing is contrary to the provisions of the KMC Act 1980 and assessment based on such notice is bad in law and liable to be set aside. Mr. Bose has submitted that the action of the respondent authority in initiating a revision of annual valuation while making a determination of the proportionate share of tax payable by the respondent/Bank in terms of the order of the Appeal Court dated January 8, 2020, is an act in excess of authority and jurisdiction, which is liable to be quashed being unauthorised and illegal. He says that the municipal authorities, while revising the annual valuation of the property, have failed to take into consideration that no

grounds existed as specified in section 180(2) of the KMC Act, 1980, authorising and enabling the respondent authority to revise the annual valuation of the property. He says that the Court's order as well as the terms and conditions as enumerated in the terms of settlement agreed upon between the parties do not constitute a ground under the law for reassessment of annual valuation of the property in terms of the said provision of law. He says that neither in the terms of settlement entered into between the parties nor in the order of the Appeal Court, the municipal authorities have been given liberty to revise the annual valuation of the property. Therefore, according to him, the scope and authority of the respondent/KMC in ascertaining the proportionate tax liability ought to have remained within the scope and purview of the order of the Appeal Court, which actually is the foundation for the said respondent authority to take up the exercise by the respondent/KMC of apportionment of tax liability. He says that the respondents have acted on conjectures, surmise, on extraneous considerations and only irrationally apart from having exercised gross arbitrariness, in revising the annual valuation of the property, without any lawful or appropriate grounds.

- 6.** With reference to Sections 192(1) (iv) and (vii) of the Kolkata Municipal Corporation Act, 1980 (as amended), Mr. Bose has submitted that the statute has provided for revision of annual value of the property and the

property tax payable thereupon and the incidents of such revision should generally be erection, recreation, addition alteration of a building or property, in accordance with law. He says that in that event, a proceeding as enumerated in Sections 186 to 190 of the Kolkata Municipal Corporation Act, 1980 should mandatorily be followed. He says that the instant is not an usual proceeding of assessment of valuation or taxation over a property. But that, it is generated by virtue of the Appeal Court's order dated January 8, 2020 and through the representation dated January 20, 2020 submitted by the petitioner, pursuant to the said order of the Court. Hence, the respondent/ Kolkata Municipal Corporation could not have travelled beyond scope of the Court's order in conducting the proceeding, which is only to the extent of apportionment of tax liability, for the relevant period. Therefore, beyond the scope of the Court's order as above, the respondent authority ought not to have acted, he submits. The purported action of the respondent/ Kolkata Municipal Corporation in revising the annual valuation of the property is in one hand, beyond the scope of the Appeal Court's order and on the other is illegal having not complied with the mandatory arrangement made for the purpose in Sections 186 to 190 of the Act of 1980. Mr. Bose has submitted that a statutory authority can act strictly in accordance with the statute or not at all. He says that valuation of the property was already done by the authority for the relevant period of time and taxes were being remitted. In that event, the respondent/ Kolkata

Municipal Corporation had no authority to recall its own previous order as regards valuation for the purpose to propose a higher valuation. In support of his contentions as above, Mr. Bose has cited a decision of this Court in ***Sunil Kumar Singh & Anr. Vs. Kolkata Municipal & Ors.*** reported at ***2010 SCC OnLine Cal 395***. He says that once a valuation has been arrived at under Section 184, the same could have only reopened in terms of grounds mentioned in Section 180 or Section 192 of the Act of 1980. Since, none are available in this case, revision and enhancement of proper valuation is only baseless and not in compliance with the statutory provisions. In this regard, he has further referred to the decision of this Court in ***M/s. Emerald Suppliers Pvt. Ltd. Vs. Kolkata Municipal Corporation & Ors.*** reported at ***2015 SCC OnLine Cal 7643***.

7. It has further been submitted that after introduction of the 'unit area assessment' system, vide amendment of the statute in the year 2017, the petitioner is to be subjected to pay property tax only with respect of the area actually in his occupation and also that incidents when such measures may be undertaken against an assessee have also been amended but not followed by the respondent authority, while revising the annual valuation of the property.

8. He has further stated that the ratio of the decision ***Sahujain Charitable Society & Anr. vs. The Kolkata Municipal Corporation & Ors.*** reported at ***2018 SCC OnLine Cal 4793***, squarely applies to the facts of the instant case. He indicates that the Court in the same has stated that the statutory power of the collector to *suo moto* call for the record and pass orders as it may deem fit and proper "at any time", does not mean that such power is only unguided and arbitrary. That, the Court has held that any piece of legislature where unguided or uncanalised power is given to an authority is invalid to that extent. The Court has held that to make the provision of Section 179 (2) second proviso workable, the words "within the reasonable time" should be implied to have suffixed after the phrase "at any time". He says that the Court, in the said judgment has decided that revision of annual valuation to enhance the same can only be reasonably done and recovered within a period of three years from the date such sum becomes due and payable and not beyond. He says that the authority, in this case, has undertaken such an exercise beyond the said reasonable period of time, which has rendered the entire exercise as vitiated.
9. For all the reasons as discussed above, Mr. Mainak Bose, learned senior advocate for the writ petitioner has sought for quashing of the order of the respondent/KMC for revision of annual valuation from the 3rd

quarter of 2020 and setting aside of the connected supplementary bills and the rate card.

- 10.** According to the respondent/KMC, the same has done an exercise only to determine afresh the annual valuation of the concerned property with respect to the period from the 3rd quarter of the year 2006-2007, after cancellation of the previous assessment of annual valuation of the said property. According to the said respondent in doing so it has acted only within the scope of the statute which cannot be called into question by the writ petitioner. It has stated that annual valuation of the property was fixed on the basis of the rent payable by the respondent/Bank as there was no disclosure on part of either the petitioner on the respondent/Bank as to the execution of the registered indenture of lease between them. Later on, dispute cropped up between the said two entities and in Court they have settled their dispute by entering into the 'terms of settlement', which has provided for the rent payable by the respondent/Bank to the petitioner for the portion of property they continue to occupy but no stipulations were made therein with respect to the municipal taxes and surcharges payable to the respondent/KMC. Accordingly, it has become imperative for the respondent/KMC to exercise its power under section 192 of the KMC Act, 1980, for determination of annual valuation afresh, on the basis of the annual rent as arrived at upon taking into consideration the rate of rent to be paid in

terms of the said settlement arrived at between the parties and only after cancellation of the previous annual valuation for the concerned period of time. This has resulted into the difference in the latest calculation of annual valuation in comparison to such calculation done earlier. That, very naturally, the parties have to now remit the property tax in accordance with the reassessed/revised higher rate of annual valuation. It has contended that according to the order of the Court, the respondent/Bank is now duty bound to remit the property tax proportionate to the area retained by the same as shown in the 'terms of settlement'. Similarly, the writ petitioner is also under the obligation to pay the revised tax proportionate to the area in which it has taken back from the possession of the respondent/Bank. The respondent/KMC has submitted that in accordance with the Court's order, the writ petitioner shall only be authorised to apply to the Corporation for correction of any error perceived to have been made in the determination of tax and apportionment thereof, done by the KMC authorities. That, otherwise it shall be bound by whatever the Corporation has determined as regards the quantum of annual valuation of the property and the tax and surcharges payable on the basis of the same.

- 11.** Mr. Alak Kr. Ghosh, while representing the respondent/KMC has submitted categorically that there is no procedural lapse on the part of the said respondent as alleged, in revisiting the valuation of the property.

He submits that the respondent has acted only on the basis of and in compliance with the directions made by the Court in this regard. According to Mr. Ghosh, considering the period for which the respondent had to determine the annual valuation of the property and apportionment thereof, it has proceeded in accordance with the unamended provision of law, for redetermination of the annual valuation. He has submitted further that the respondent/Bank has raised no objection with regard to the revision in annual valuation of the property, the revised valuation and the amount of tax assessed on the basis of such revised annual valuation of the property. It has been submitted that the respondent/Bank has remitted the proportionate share of enhanced amount of tax and surcharge the respondent/KMC as claimed on the basis of such revised annual valuation.

- 12.** Mr. Ghosh has raised his objection as to the maintainability of the instant writ petition for the reason that the petitioner, if aggrieved with the amount of tax claimed, should have resorted to the statutory remedy of filing an appeal against the said order in terms of section 189 of the KMC Act, 1980. He says that in view of availability of an efficacious alternative statutory remedy, the instant writ petition may not be entertained by this Court.

13. Mr. Ghosh has submitted that 3 years limitation period as to why so under section 573 of the KMC Act, 1980, would not be considered to be applicable in case of recovery of outstanding taxes. In this regard he has referred to a judgment of this Court in **Calcutta Municipal Corporation vs Abdul Halim Gaznavi Molla and Ors.** reported at **AIR 1998 Cal 345** to submit that the Court has categorically held therein that if any limitation for recovery of any taxes was to be provided by the legislators, the same should have been done by using a clear and unequivocal language in Chapter XVI of the Act of 1980 itself. To refute the argument advanced on behalf of the writ petitioner relying upon the judgment in **Sahu Jain's case (supra)**, the ratio decided in this judgment has been strongly relied upon that the Court has held therein that there cannot be any intendment with regard to imposition of tax as well as a recovery of tax, nor any presumption can be raised that upon expiry of certain period such taxes cannot be recovered.

14. According to the said respondent, the 'unit area assessment' scheme introduced vide the Amendment Act of 2017, with effect from the 1st quarter of 2017-2018 has no retrospective effect and shall not affect the prescribed statutory procedure for assessing the annual valuation of the property or the property tax payable by the assessee before introduction of such amendment. Hence the respondent has objections asto the way

the petitioner has tried to portray that amended provisions of law are duly attracted in its case.

- 15.** According to Mr. Alak Kr. Ghosh, there is neither any arbitrariness or illegality committed by the respondent/KMC in revising the annual valuation of the property, with effect from the 3rd quarter of the year 2006 – 2007 and raising supplementary bills or recovery of the enhanced amount of tax as against the writ petitioner. Hence, he says that the instant writ petition is baseless and may be dismissed.
- 16.** The respondent/Bank has also been represented in this case. The same has substantially supported the stand taken by the respondent/KMC, in this writ petition. Ms. Aparajita Ghosh learned Advocate, representing the Bank has submitted that, in a suit filed by the writ petitioner being No. C.S. 270 of 2006, the plaintiff/ writ petitioner has obtained a decree on July 31, 2008, in which the Bank was directed to deliver possession of the vacant suit property, to the plaintiff/writ petitioner. The said decree was challenged by the Bank in an appeal being No. APO. 238 of 2008 which ended in a decree in accordance with the 'terms of settlement' entered into by the parties. The present writ petitioner sought to execute the decree in an execution proceeding No. E.C. 287 of 2011. Vide an order dated September 10, 2019 in the said execution case, the Court has directed the Bank to pay a sum towards municipal rates and

taxes to the tune of Rs. 67,50,000/-, inclusive of surcharge and together with interest.

- 17.** Challenging the two orders passed in the said execution case, the Bank filed two appeals No. **APO 173 of 2019** and **APO 174 of 2019** respectively. The Appeal Court vide order dated **January 8, 2020**, held and directed as follows:-

".....It is evident from the records that the amount claimed to be due in the tabular statement filed by the Respondent herein was not supported by requisite calculations in the affidavit accompanying the tabular statement....."

".....What is apparent from the terms of settlement of August 3, 2010 is that the appellant herein was liable to pay municipal taxes at the rate of 50% in respect of the area occupied by the appellant at the relevant premises and the entirety of the surcharge relatable to the area. On the other hand, in one of the earlier claims relied upon by the lessor in its execution application, it sought to make the appellant lessee liable for two-third of the proportionate amount despite the clear use of the figure "50%" in terms of settlement of August 3, 2010. Even later, particularly, in the supplementary affidavits filed by the lessor in January, 2017 and in March, 2017, the lessor tried to interpret proportionate with reference to the quantum of rent paid by the appellant against the total quantum of rate received from the entirety of the premises in question. Clearly, this was contrary to the terms of settlement since such terms provided for the area occupied by the appellant herein and indicated that the proportionate 50% of the municipal taxes and 100% of surcharge would be payable by the appellant herein....."

".....Thus, if the municipal taxes are assessed in respect of the premises in question in entirety the area under occupation of the appellant would be the basis for determining the proportion of the municipal taxes and surcharge that the appellant would be liable to pay for the entire period. In such context the appellant refers to Section 178 of the Kolkata Municipal Corporation Act, 1980 and says that sub-section (6) thereof permits both an owner and a lessee in respect of any premises to apply to the Corporation for the

Corporation to indicate the proportionate share of the relevant party regarding the municipal rates and taxes.

In view of such provision, the parties are left free to apply to the Corporation for the Corporation to determine what would be the proportionate share of municipal taxes and surcharge for the area at the premises under the occupation of the appellant herein during the period April, 2006 to September, 2011. Upon such determination being arrived at, the appellant herein will be liable to pay 50% of the municipal taxes and the full complement of the surcharge that is indicated by the Corporation, subject to the right that both the appellant and the respondent may have to apply to the Corporation for correction of any error perceived to have been made in the relevant determination"

- 18.** Matters were remanded back to the execution Court vide the Court's order dated **September 30, 2021**, which is as follows:-

".....We admit the appeal dispensing with all other formalities and dispose of the same with the direction that the respondent with be at liberty to take out a fresh application before the executing court to execute the decree dated 31st July, 2008 which was subsequently modified by the decree passed by the division bench on 4th August, 2010 in accordance with the terms of settlement executed by and between the parties on 3rd August, 2010. While considering the execution application, the executing court will take into account the order of the division bench dated 8th January, 2020 together with the said reports of the Kolkata Municipal Corporation and any exception to them that may be taken.

All points are kept open before the executing court....."

- 19.** Ms. Aparajita Ghosh has submitted that on 06.04.2023 Canara Bank made payment of an amount of Rs.1,26,21,725/- (Rupees One Crore Twenty Six Lakhs Twenty One Thousands Seven Hundred and Twenty Five) only to Kolkata Municipal Corporation towards Bank's share of Municipal Taxes and Surcharge for the period of September, 2006 to September, 2011 after adjusting the

amounts paid by the Bank to MPMC towards Bank's share of Municipal Taxed and Surcharge for the self-same period for the area under the occupation of the Bank.

- 20.** It appears that the dispute cropped up between the writ petitioner and the respondent/Bank concerning due implementation of the contractual terms entered into between them vide an agreement for lease, effected on and from April 28, 1986 for a period of 21 years. The subject matter of the lease was 16146.75 sq. ft. area comprising the entire ground floor, mezzanine floor, first floor and second floor of the premises No. 27 Maharaja Trilokya Sarani, Kolkata (formerly known as 27, Brabourne Road). The indenture of lease has provided inter alia that the lessee/respondent No.5/Bank would be liable for payment of 50% of the municipal rates and taxes and all other outgoing charges along with the monthly rent, service charges and maintenance charges at certain rates stipulated therein, in respect of the portions let out to them. Several litigations followed and subsequently the parties have entered into the 'terms of settlement' in Court. The Court has also passed its order dated January 8, 2020 directing thereby inter alia that, in accordance with the 'terms of settlement' entered into between the parties dated August 3, 2010 the Bank is liable to pay municipal taxes @ 50% in respect of the area occupied by it in the premises concerned, whereas the petitioner intended to make the Bank liable for two third of the proportionate

amount despite the settlement dated August 3, 2010 having stipulated otherwise. Also that the petitioner has made endeavour to make the apportionment effected with reference to the quantum of rent paid by the Bank against the total quantum of rate received for the entirety of the premises, which the Court addresses to be contrary to the terms of settlement. It is the clear direction of the Court in appeal that if the municipal taxes are assessed in respect of the premises in entirety, the area under occupation of the Bank would be the basis for determining the proportion of the municipal taxes and surcharge that the Bank would be liable to pay for the entire period. Therefore the Appeal Court has directed that the parties may apply to the Corporation in terms of section 178(6) of the KMC Act, 1980, seeking determination of the proportionate share of municipal taxes and surcharge for the area at the premises under occupation of the Bank during April 2006 to September 2011. The Court has also directed that upon such determination being arrived at the bank shall be liable to pay 50% of the municipal taxes and the full complement of the surcharge, as determined by the Corporation.

- 21.** It is noticeable that the Appeal Court has not spent a single word as to what procedure to be adopted by the Corporation, in determination of the proportionate tax payable by the respondent/Bank, with regard to the portion of property it occupies. Obviously therefore, the Corporation has to proceed in this regard in accordance with law. In the process the

Corporation has made intermediate revision of the annual valuation of the property with effect from 3rd quarter of 2006-2007, regarding which the writ petitioner is aggrieved. It has challenged the decision making process of the respondent authority on multifarious grounds like the incidents of revision of annual valuation of the property as enumerated under the law are not fulfilled with respect to the concerned property and that its annual valuation was already determined from a prior date and taxes were being paid in accordance with the same. Also, that no change in annual valuation of the property could have been introduced in accordance with the amended law as regards 'unit area assessment' scheme, due to nonfulfillment of the preconditions for application of the scheme. Further that according to the law settled by the judgment of this Court, the respondent authority could not have reassessed and redetermined annual valuation of the property beyond a period of last 3 years.

- 22.** The question of applicability of the amended provision of law vide Amendment Act of 2017 that is the scheme of 'unit area assessment' arises in context of this case, since the relevant period of assessment is much prior to coming into force of the said amendment and the amendment having no effect of retrospective operation.

- 23.** The Kolkata Municipal Corporation possesses extraordinary and wide-ranging authority under Section 192 of the KMC Act, 1980, to revise property valuations. Let the same be quoted bellow for benefit of discussion:

“192. Amendment of Municipal Assessment Book.— Notwithstanding anything contained in section 190 the Municipal Commissioner may, at any time, amend the Municipal Assessment Book—

(i) by inserting therein the name of any person whose name ought to be inserted; or

(ii) by inserting therein any land or building previously omitted together with valuation thereof; or

(iii) by striking out the name of any person [or any land or building] not liable for the payment of [property tax] thereupon; or

(iv) by increasing or decreasing for adequate reasons the amount of any annual value and of the [property tax] thereupon; or

(v) by making or cancelling any entry exempting any land or building from liability to [property tax]; or

(vi) by altering the assessment on the land or building which has been erroneously valued or assessed through fraud, mistake or accident, in which case such alteration shall take effect from the date such erroneous valuation or assessment took effect; or

(vii) by inserting or altering an entry in respect of any building, erected, re-erected, altered or added to, after the preparation of the assessment book, in which case such insertion or alteration shall take effect from the date such erection, re-erection, alteration or addition was made.

(2) (i) A notice of not less than fifteen days shall be given to the owner or to the lessee, sub-lessee or occupier of the land or building of the place, time and date on which any amendment of the Assessment Book is intended to be made under this section.

(ii) Any person on whom a notice of amendment is served under this at objection in writing to the Municipal Commissioner at least three days before the date fixed in the notice and the provisions of sections 186 to 190 shall apply, mutatis mutandis, to such objection.”

- 24.** The power under section 192 of the KMC Act, 1980, is extraordinary and wide but not absolute and subject to couscous and fair exercise thereof.

Exercise thereof arbitrarily and without proper ground is subject to judicial scrutiny thereof and also setting aside of the same in that case. This power of the Municipal Commissioner under Section 192(1)(vi) is extremely wide and can cover an unlimited period, irrespective of the laws of limitation. The ratio decided in the case of **Abdul Halim Gaznavi Molla (supra)** is squarely applicable in the facts and circumstances of the instant case. It is not in each and every case the Municipal Commissioner should exercise his discretion. This power is to be used sparingly to rectify long standing errors.

25. According to the respondent/Corporation, neither of the parties have ever disclosed before it about the lease agreement operating between the parties. This fact is undisputed and therefore established in this case. When in terms of the Court's order the respondent/Corporation determines the proportionate taxes and surcharge payable by the respondent/Bank, the same has dealt with the lease agreement as well as the settlement arrived at between the parties before the Appeal Court. This amounts to be the substantial and sufficient evidence as regards error occurring in valuation of the property. Hence the authority has considered for correction/modification/revision of valuation to be necessary. In view of the facts and circumstances the Court does not find any infirmity that the respondent authority in exercise of the discretionary power under the aforesaid provision of law thought it

proper to revise the annual valuation of the property with effect from the 3rd quarter of 2006-2007. It is within the power of the respondent/KMC to correct the valuation error, if any and this time it has exercised its discretionary power just and properly, on the basis of sufficient evidence.

- 26.** So far as the procedural aspect as challenged in this writ petition is concerned, the Court finds that the respondent authority has proceeded upon due issuance of notices and hearing of the parties. None of these are denied or disputed in this case. Obviously, the writ petitioner has disputed the final decision of the respondent of revision of the annual valuation. However, the petitioner's dissatisfaction as to the decision of the authority ipso facto is not enough to find non-consideration by the authority of his objections. A reasonable opportunity of effective hearing which includes consideration of objections raised if any, is what it takes for the authority to observe the principles of natural justice in a proceeding held by it. Failure of the said respondent authority to follow the statutory procedure or the fundamental principles of natural justice leading to procedural impropriety or any unfairness in the process is not apparent here. So far as that aspect is taken care of by the said respondent, no infirmity or illegality can be found as to the mode and manner adopted in the process.

- 27.** For the reasons as discussed above, this Court is unable to accept the grounds pleaded or the argument made as satisfactory or sufficient. This leads to the obvious conclusion that the instant writ petition is liable to be dismissed.
- 28.** Hence, the writ petition **WPO 2235 of 2022** is dismissed, along with applications pending, if any.
- 29.** Urgent certified copy of this judgment, if applied for, be supplied to the parties upon compliance with all requisite formalities.

(Rai Chattopadhyay, J.)