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ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
Civil Appellate Jurisdiction
ORIGINAL SIDE

APOT/57/2026
IA NO: GA/1/2026,
GA/2/2026,
GA/3/2026

RAMESWARA DISTRIBUTORS PRIVATE LIMITED AND ORS.
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:
The Hon'ble JUSTICE SHAMPA SARKAR
AND
The Hon'ble JUSTICE SMITA DAS DE
Date: 1st July, 2026.

Appearance:
Mr. Arindam Banerjee, Sr.Adv.
Mr. Tapajit Das, Adv.
...for the appellants

Mr. Biswajit Mukherjee, Adv.
Ms. Piyali Sengupta, Adv.
Mr. Anupam Das Adhikari, Adv.
...for KMC

The Court: The appellant is aggrieved by an order passed in WPO 733 of 2025. By the order impugned, the learned Court disposed of the writ petition by relegating the matter to the appropriate authority. According to His Lordship, the Hearing Officer was the appropriate authority to decide whether the annual

valuation of the premises situated at 7A, Short Street, Kolkata had been correctly assessed or not.

Mr. Banerjee, learned senior advocate appears on behalf of the appellant and submits that the Writ Court should have exercised the power of judicial review, in view of the fact that the notices under challenge in the writ petition were issued without any jurisdiction. The notices were time barred, and as such, the Writ Court ought to have set aside the notices. By relegating the matter to the Hearing Officer, the learned court abdicated his duty to proceed with the matter. We have considered the submissions of Mr. Banerjee.

Three applications have been filed before us, to substantiate how His Lordship had gone wrong. Admittedly, those facts were not before His Lordship. One application is for admission of additional evidence. One is for amendment of the writ petition and third application has been filed for appropriate interim relief.

We will not take notice of documents and averments extraneous to the writ petition, which are now being relied upon by the appellant, in order to substantiate the illegality in the order impugned.

The appellant cannot be granted any relief in the appeal. Under such circumstances, the appellant is at liberty to file a fresh writ petition incorporating all his objections and submissions which are being raised for the first time in appeal. The scope of the appeal cannot be larger than the scope of the writ

petition. The order of His Lordship will not prevent the appellant from approaching the Writ Court once again, with all points that are available to them.

The appeal and the applications are accordingly disposed of.

(SHAMPA SARKAR, J.)

(SMITA DAS DE, J.)