

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

WPO/733/2025

**RAMESWARA DISTRIBUTORS PVT LTD. AND ORS
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS**

BEFORE :
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 5th March, 2026.

Appearance :

Mr. Arindam Banerjee, Sr. Adv.
Mr. Tapajit Das, Adv.
Ms. Mahashree Ghosh, Adv.
Ms. Anamika Bari, Adv.
Mr. C. K. Deora, Adv.
...for the petitioners.

Mr. Biswajit Mukherjee, Adv.
Mr. Anupam Dasadhikari, Adv.
...for KMC.

The Court :- 1. Challenging the show cause notices dated 17th June, 2025 issued by the respondent no. 3 proposing to revise the annual valuation of premises no. 7A, Short Street, Kolkata pertaining to assessee no. 110634900070 for Rs.3,58,94,260/- with effect from first quarter of 2017-18 (UAA); for Rs.4,30,04,250/- with effect from second quarter of 2017-18 (UAA) and Rs.4,59,51,300/- with effect from second quarter of 2019-20 (UAA), the instant writ petition has been filed.

2. Mr. Banerjee, learned Senior Advocate appearing for the petitioner has drawn the attention of this Court to the provisions of Section 179 (2) Clause 2 and the 2nd proviso thereto of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to the said "Act"). By referring to the aforesaid provision, he claims that the municipal

authority under no circumstances could have proposed to revise the annual valuation beyond the period of six years and on such ground, notice is barred by limitation and cannot be proceeded with.

3. He has also attacked the notice pertaining to the second quarter of 2019-20 (UAA) on other grounds.

4. Mr. Mukherjee, learned Advocate appearing for the Municipality has drawn the attention of this Court to the notice dated 17th June, 2025 and would submit that the valuation as reflected is only a proposed valuation. No decision has been taken as yet. According to him, the petitioners have already responded to the aforesaid notice by communication in writing dated 14th August, 2025 and after filing such response, has filed the writ petition without waiting for the outcome thereof. According to him, once the petitioners had responded to such notice, in ordinary course, the petitioners ought to have waited for a decision from the municipality without first approaching this Court.

5. Having heard the learned Advocates appearing for the respective parties, I find that though the petitioners have raised a point of jurisdiction by, *inter alia*, contending that the notices are barred by limitation. However, in ordinary course, it is well-settled that the point of limitation is a mixed question of law and facts. The petitioners have already responded to the above notices without first approaching this Court. I am of the view that once, the petitioners had responded to such notices, in ordinary course, the petitioners ought to have waited for a decision by the municipality especially when the points raised herein have already been raised by the petitioners in the response to the above notices.

6. I find from the notices that one of them pertains to the second quarter of 2019-20 (UAA) and as such, the said notice on the petitioners' own showing is not barred by limitation though Mr. Banerjee, learned Advocate would object on the merit of the proposal for the same.

7. Mr. Banerjee would insist by relying upon a judgment delivered in the case of **Whirlpool Corporation Vs. Registrar of Trade Marks, Mumbai & Ors. (1998) 8 SCC 1** that this Court has ample power and authority to entertain a petition especially when a jurisdictional issue has been raised. However, considering the peculiar facts noted hereinabove and that the response filed by the petitioners is yet to be adjudicated by the municipality at the first instance and that there being a specific appellate provision from a determination made by the municipality, I am not inclined to interfere at this stage.

8. The writ petition being WPO/733/2025 stands disposed of, with a direction upon the concerned hearing officer to decide the same in accordance with law having regard to the objections raised by the writ petitioners by passing a reasoned order.

(Raja Basu Chowdhury, J.)