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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/855/2025

RABINDRA NATH PAL
VS
KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 3rd February, 2026

Appearance:
Mr. Dyutiman Banerjee, Adv.
Mr. Sourav Sharma, Adv.
....for the petitioner
Mr. Biswajit Mukherjee, Adv.
Mr. Anupam Dasadhikari, Adv.
....for the KMC

1. Challenging, inter alia, the demand notices appearing at pages 66 and 75 of the writ petition forming annexure P-7 and P-11, the instant writ petition has been filed.

2. The learned Advocate representing the petitioner by drawing attention of this Court to the order passed by the Municipal Assessment Tribunal, The Kolkata Municipal Corporation dated 5th June, 2023 in M.A.A. No.576 of 2015, and the order dated 14th October, 2020 in M.A.A. No. 577 of 2015, would submit that being aggrieved with the revision of annual valuation w.e.f. 2010-11, in respect of premises no.12A, Indra Roy Road, Kolkata – 700 025 and premises no.12B, Indra Roy Road, Kolkata – 700 025 respectively, the above appeals were filed. Although the annual valuation in respect of the above two premises for the relevant period had been revised to Rs.59,490/- and Rs.45,410/- w.e.f. 4th quarter of 2010-11, the demands raised by the municipality forming annexures P-7 and P-11, would demonstrate that the effective demand is much higher than the annual valuation decided by the Municipal Assessment Tribunal. According to him, the aforesaid demand cannot be sustained and should be set aside.

3. Mr. Mukherjee learning Advocate representing the municipality on the other hand, would submit that once the Municipal Assessment Tribunal has passed the order, the municipality is obliged to refix the annual valuation and bring it in tune with the directive issued by the Municipal Assessment Tribunal. Having regard to the same, the notices dated 29th September 2023 and 3rd January 2024 were issued. There is no irregularity in this regard. The petitioner instead of filing the subsequent documents has approached this Court. He, however, does not make any submissions on the demands raised by the municipality forming subject matter of challenge in the instant writ petition.
4. Having heard learned Advocates appearing from the respective parties and noting that the demands raised by the municipality forming annexures P-7 and P-11 to the present writ petition are not in consonance with the orders as aforesaid passed by the Municipal Assessment Tribunal, I am of the view that the same cannot be sustained. The same are accordingly quashed.
5. Insofar as the directions issued by the municipality dated 29th September 2023 and 3rd January 2024 forming annexure P-10 collectively to the petition are concerned, I am of the view the petitioner is obliged to supply all documents as sought for by the municipality so that the municipality can give effect to the order passed by the Municipal Assessment Tribunal. Simply because the municipality has sought for certain documents, the same does not imply that the municipality is seeking to sit in appeal over an order passed by the Municipal Assessment Tribunal.
6. As such no interference is called for, the writ petition accordingly stands disposed of.

(RAJA BASU CHOWDHURY, J.)

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