OD- 9

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/910/2025

JAYDIP GANGULY
VS
THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE
THE HON'BLE JUSTICE RAJA BASU CHOWDHURY
Date: 4th February, 2026

Appearance:
Mr. Raghunath Chakraborty, Adv.
Ms. Mohana Das, Adv.
Mrs. Tanushree Das, Adv.
....for the petitioner
Mr. Alak Kumar Ghosh, Adv.
Mr. Gopal Chandra Das, Adv.
...for the KMC

1. This matter has a chequered history. The petitioner had previously moved a writ petition which was registered as WPA No.19160 of 2014, inter alia, challenging two notices dated 17th April, 2013 and 13th May, 2013 issued by the Chief Manager (Revenue), Kolkata Municipal Corporation whereby the dates of hearing were fixed on 11th May, 2013 and 15th May, 2013 in respect of revision of annual valuation with effect from the 2nd quarter and 3rd quarter 2012-13 respectively. The ground for revision was new valuation on separation/apportionment/amalgamation on estimated annual rent less statutory allowance for repairs. The annual valuation in case of notice dated 17th April, 2013 was proposed at Rs.35,920/-, while by the notice dated 13th May, 2013 the annual valuation was proposed at Rs.21,790/-.
2. According to the petitioner, it was urged that under Section 184 of the Kolkata Municipal Corporation Act, 1980 (hereinafter referred to as 'the said Act') by issuing notice for fixing annual valuation and property tax, the concerned authority of the KMC is required to maintain a gap of one month between the date of the notice and the date of the hearing. In the instant

case, the notice was clearly contrary to the provisions of Section 184 of the Act.

3. Following the above, the Coordinate Bench of this Court had by noting that the notice dated 17th April, 2013 was issued against a dead person and that the notice period as provided in Section 184 of the said Act had not been maintained, quashed the aforesaid two notices dated 17th April, 2013 and 13th May, 2013 and accordingly directed the KMC to issue a fresh notice in consideration of the application made by the petitioner seeking apportionment and separation and while taking a decision on the application of the petitioner for apportionment and separation, the concerned authority was at liberty to take a decision on mutation of the property which devolved on the petitioner.

4. Pursuant to the aforesaid, fresh notices were issued and the petitioner participated in the hearing process. Ultimately, by an order dated 8th April, 2024, the hearing was concluded by determining the annual valuation since 3rd quarter of 2012-13 at Rs.21,790/-.

5. Mr. Chakraborty, learned Advocate appears for the petitioner and would submit that the aforesaid determination of annual valuation is irregular. The petitioner had never acceded to the annual valuation as proposed. According to him, the petitioner had been fighting tooth and nail for several years and, as such, there was no question on the part of the petitioner to accede to the proposed annual valuation. According to him, the officials who were present at the hearing had forced the petitioner to accept the annual valuation under threat of dire consequences and, accordingly, the petitioner was compelled to sign on the impugned order sheet. In the facts as noted here, the entire proceedings should be quashed and the matter remanded back to the authorities.

6. Mr. Ghosh, learned Advocate appears for the municipal. He would submit that in the instant case, records would reflect that since the petitioner had accepted the annual valuation from the 3rd quarter of 2012-13 to be Rs.21,791/-, no contrary statement can be accepted. He would further submit that since there is an appellate provision, the writ petition should not be entertained.

7. Having heard the learned Advocates appearing for the respective parties, I find admittedly, in this case the previous two notices as noted above revising the annual valuation had been quashed though on technical grounds. Pursuant to the aforesaid order, the municipality had issued notices and the petitioner had participated in such hearing. Records would also reveal that on 8th April, 2024, the petitioner was personally present and according to the recording made in the order, the petitioner agrees to accept the annual valuation since the 3rd quarter of 2012-13 at Rs.21,791/-. To more fully appreciate the same, the relevant portion of the order is extracted herein.

> *"Sri Joydeep Ganguly recorded owner appears. Heard Sri Sudipta Mondal, DAC & Sri N. Laskar, Inspector. After a long discussion Sri Ganguly agrees to accept AV since 3/2012-13 at Rs.21,790/-. Inform. As per report drawn by KMC official, new addition of the building is found.*
>
> *Accordingly Sri Ganguly is requested to submit a detailed by addition,*
>
> *Seen order and agreed.*
>
> *Sd/- (illegible) Sd/- Joydip Ganguly. 8/4/24 Sd/ (illegible) 8/4/24 Sd/- Sudipta Mandal DAC"*

8. Although the petitioner would submit that the aforesaid order was accepted by the petitioner under the threat of dire consequences and the official of the municipality has forced the petitioner to accept the same, there is no immediate or contemporaneous rebuttal with regard to the same. In fact, between 8th April, 2024 and 29th April, 2024 i.e. for 21 days, the petitioner

chose not to make any communication or hold out that he was forced to accept the valuation. Subsequently, on 30th April 2024, the petitioner through an Advocate's letter stated that the municipality had forced the petitioner to accept the same under pressure and he put his signature. There is no police complaint made by the petitioner in this regard. Though, a statement in this regard has been made by the petitioner in paragraph 27 of the writ petition, such a statement has not even been affirmed by the petitioner as true to his knowledge. The same has been affirmed in the affidavit as submissions. Particulars of event or the words exchanged have also not been provided. No statement has been made as to who had in particular forced the petitioner to sign and accept the valuation. Vague assertion has been made to wriggle out of the acceptance of the annual valuation. Further these allegations deal with disputed questions of fact which cannot be conveniently decided by this Court.

9. In the light of the above, I am of the view that there is no scope to enter into the disputed questions of fact especially when an appellate forum is available.

10. The writ petition is, accordingly, disposed of.

(RAJA BASU CHOWDHURY, J.)

akg/