

OD-10

ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/1228/2024

RAHUL MOOKERJEE
VS

KOLKATA MUNICIPAL CORPORATION AND ORS

BEFORE:

The Hon'ble JUSTICE RAJA BASU CHOWDHURY

Date : 12th March, 2026.

Appearance:
Mr. Kajal Kr. Dutta, Adv.
Mr. Sandeep Joshi, Adv.
Ms. Priyanka Gupta, Adv.
... for the petitioner.

Mr. Biswajit Mukherjee, Adv.
Ms. Piyali Sengupta, Adv.
...for the KMC.

1. The present writ petition has been filed inter alia, challenging the determination of annual valuation for the period with effect from the first quarter of 2017-18 and from the first quarter of 2018-19 concerning the commercial space at the 4th floor of premises no. 5A, Bibhabati Bose Sarani, Ward No.- 70.
2. The petitioner would complain that the aforesaid determinations have been made without service of a notice under Section 184 read with Section 185 of the Kolkata Municipal Corporation Act, 1980(hereinafter referred to as the said Act). When the matter came up for consideration on 22nd January, 2025 a coordinate Bench of this Court had called upon the Municipality to submit a report in response to the allegations made in the petition. In furtherance to the above, the Municipality has filed a report and would submit that the petitioner was duly notified with regard to the proposed enhancement of annual valuation. According to such report it would transpire that a notice

under Section 184 read with Section 185 of the said Act was initially issued and served on the assessee no. 110703700767 through speed post. The particular notices have been disclosed with the report. The same records that the same has received by a gentlemen named Pankaj. The telephone number of the gentlemen is also noted on the receipted copies of the notices. The date against the receipted signature is 8th September, 2023.

3. I also find that in the instant case the inspection book has also been disclosed. The inspection book records although, suo moto notice was generated since, no response was filed the follow up action was taken by the Municipality. Though, the learned Advocate for the petitioner would seek to dispute the aforesaid receipt of the above notices, however, having regard to the availability of an alternative remedy in the form of an appellate Tribunal as provided under Section 189 of the said Act, I am of the view that there is a very little scope for this Court to entertain the present writ petition.
4. It is however made clear that in the event the petitioner approaches the Municipal Appellate Tribunal, the Appellate Tribunal shall hear out the cause on merits subject to the petitioner complying with the other formalities.
5. Accordingly, the present writ petition is disposed of.

(RAJA BASU CHOWDHURY, J.)