

OD-7

ORDER SHEET
WPO/244/2025

IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

BHAVESH RAJNIKANT KAMPANI

Versus

THE KOLKATA MUNICIPAL CORPORATION AND ORS.

BEFORE:

The Hon'ble JUSTICE GAURANG KANTH

Date : 14th August, 2025.

Appearance

Mr. Pankaj Mukherjee, Adv.
Mr. Indrajit Bhattacharjee, Adv.
...for the petitioner

Mr. Alak Kumar Ghosh, Adv.
Mr. Fazlul Haque, Adv.
..for the KMC

The Court: The petitioner has preferred the present writ petition, being aggrieved by the inaction on the part of the respondent Corporation in not considering the petitioner's representation dated 24.03.2025 seeking re-assessment of the annual valuation in respect of the property situated at 1st Floor, 28/3A, Convent Road, Kolkata.

It is the case of the petitioner that he is the sole and absolute owner of the 1st Floor of the property, consisting of land and building being premises No. 28/3A, Convent Road, Kolkata. The petitioner further contended that the respondent authority arbitrarily imposed and/ or revised the annual valuation of the said property along with the property tax on the petitioner. Prior to the revision of the annual valuation, the annual valuation of the

said property was Rs. 52,380/- and as such Rs. 5238/- was paid by the petitioner as property tax per quarter. On 18.05.2009, the mother of the petitioner had made a purported complaint to the respondent authorities alleging that the petitioner was receiving rent at the rate of Rs. 86,496/- per month instead of Rs. 5000/- as disclosed by the petitioner. Pursuant to the said complaint, the petitioner received a notice from the respondent no. 4 for hearing of revaluation of the valuation of the said property. However, when the petitioner enquired from his mother with regard to the contents and or allegations made in the said complaint, she denied the same and contended that her signature in the said letter has been forged. As such, in view of falsity contained in the aforesaid complaint dated 18.05.2009, the Hearing Officer upon consideration of the materials on record directed for an enquiry. The Enquiry Officer submitted his report dated 14.08.2009 to the Hearing Officer, which inter alia, clearly recorded that the rent being received from the current tenant was Rs. 7500/-. On the basis of such report, the Hearing Officer proceeded to direct the appropriate respondent to issue a fresh notice upon the petitioner, for the purpose of revision of assessment and/or annual valuation of the subject property.

It is further contended that by an order dated 25.11.2013, the Hearing Officer again passed a cryptic order, thereby fixing and/ or revising the total valuation of Rs. 9,34,160/- against the original existing valuation of Rs. 52,380/-, with effect from the second quarter of 2008 - 2009. The said order is not only irrational, arbitrary but also is a repetition of the earlier order dated 20.12.2010.

Being aggrieved by the same, the petitioner had preferred an earlier writ petition being WPA No. 12285 of 2014, challenging the order dated 25.11.2013. The said order was duly affirmed in an appeal preferred by the petitioner before the Hon'ble Division Bench of this Court being MAT 987 of 2024 by a judgment and order dated 20.11.2024.

The petitioner further contended that having accepted the solemn order of the Hon'ble Division Bench had already deposited an amount of Rs. 20,00,000/- with the Kolkata Municipal Corporation, a part of which may be utilized for the appropriation of the amount as determined by the Hearing Officer to be liquidated towards his tax liability.

However, with the efflux of time, there are certain changes in the circumstances which necessitated a fresh look and re-evaluation of the tax structure by the concerned authority of the Kolkata Municipal Corporation. Hence, a fresh representation has been made by the petitioner before the concerned authority of KMC on 24.03.2025, which is yet to be considered.

Mr. Ghosh, learned Counsel for the respondent Corporation, on instruction, submits that the Corporation is ready and willing to consider the petitioner's representation dated 24.03.2025.

Learned Counsel for the petitioner states that the petitioner shall be satisfied if the same is decided in a time-bound manner.

In view thereof, the present writ petition is disposed of with a direction upon the respondent authorities particularly the respondent nos. 3 and 5 to consider and dispose of the petitioner's representation dated 24.03.2025 within a period of four weeks from the date of communication of this order,

strictly in accordance with law, after affording an opportunity of hearing to the petitioner, by way of a speaking order.

With the above directions, the present writ petition is disposed of.

(GAURANG KANTH, J.)

sg.