20.11.2026
Sl.No. 4
Ct.No. 447
Amalranjan

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA/27925/2025
PRABIR DAS
VS
KOLKATA MUNICIPAL CORPORATION AND ORS.

Mr. D.N. Chatterjee
Mr. P. Sengupta
Mr. B. Sengupta
...for the petitioner

Mr. Biswajit Mukherjee
Mr. Dipankar Ghosh
...for the KMC

1. Heard the learned counsel for the parties.

2. The allegation of the writ petitioner in the writ petition is that the annual valuation of premises No. 18F, Braun Feld Row, Police Station – Ekbalpore, Borough-IX, Ward No. -78, Kolkata-700023 had been proposed to be enhanced and accordingly, a notice under Sections 184 and 185 of the Municipal Corporation Act, 1980, was served upon him. The proposed annual valuation was extremely high. The notice revealed that the petitioner had to appear before the authorities on August 27, 2025. Prior to such appearance, there is a necessity of filing objection with regard to the notice proposing the enhancement of annual valuation.

3. It appears that the petitioner did not file any objection and chose not to appear before the

appropriate authorities in terms of the said notice. Instead, on September 3, 2025, the petitioner made a representation to the respondent no. 3, i.e., Assessor Collector South, Division Borough –IX, Ward -78, Kolkata Municipal Corporation, seeking redressal of his grievance with regard to the enhancement of annual valuation. Since the said representation has not yet been considered, the present writ petition has been filed.

4. Learned counsel for the Kolkata Municipal Corporation on instruction submitted that the petitioner did not file any objection in terms of Section 186 of the said Act and as such, the annual valuation has been determined in terms of Section 188 of the said Act on September 4, 2025. Consequently, the bills containing the differences of the amount have been generated on the same date.

5. He further submitted that since the annual valuation has been determined, the present writ petition is not maintainable as the petitioner has alternative remedy of filing the appeal before the Municipal Assessment Tribunal with regard to the enhancement of annual valuation.

6. Considering the submissions, the present writ petition is disposed of as no order can be passed

in the writ petition. However, the writ petitioner shall be at liberty to take recourse to the alternative remedy. In case the petitioner files any statutory appeal, the concerned Tribunal shall consider the delay in filing the appeal in accordance with law.

7. **WPA/27925/2025** is disposed of accordingly.
8. No order as to costs.
9. All parties shall act in terms of the copy of this order duly downloaded from the official website of this court.
10. Urgent certified photocopy of this order, if applied for, be supplied to the parties taking all legal formalities.

(Sandip Kumar De, J.)