
(2019) 09 CAL CK 0163

In the Calcutta High Court

Case No : Civil Order/Misc.Cas (CO) No. 3044 Of 2007

Kolkata Municipal Corporation

APPELLANT

Vs

Ramawtar Gupta & Anr

RESPONDENT

Date of Decision : 02-09-2019

Acts Referred:

Constitution Of India, 1950 — Article 227

Citation : (2019) 09 CAL CK 0163

Hon'ble Judges : Biswajit Basu, J

Bench : Single Bench

Advocate : Alok Kumar Ghosh, Swapan Kumar Debnath

Final Decision : Allowed

Judgement

Biswajit Basu, J

Affidavit-of-service filed in Court today be kept with the records. None appears on behalf of the opposite parties in spite of service.

The subject matter of challenge of the present revisional application under Article 227 of the Constitution of India is the judgement and order dated June 06, 2007 passed by the Municipal Assessment Tribunal, Kolkata in Municipal Assessment Appeal No. 673 of 2002 in respect of Flat No.48/4, Block 'B' of Premises No. 3, Alipore Road, Kolkata - 700027.

The Hearing Officer VI, by the order dated January 30, 2002, fixed the annual valuation of the said flat at Rs. 1,00,770.00 with effect from 1st quarter 1992-1993 and Rs.1,05,810.00 with effect from 1st quarter 1995-1996.

The opposite parties challenged the said order of Hearing Officer in the connected appeal before the Municipal Assessment Tribunal.

The opposite parties in the said appeal relied upon as many as six earlier judgments of the said Tribunal in support of their claim that the valuation assessed by the Hearing Officer is much higher than the other comparable units

of the Alipore Road area.

The Tribunal found that the units under consideration in those appeals are nowhere comparable units with the subject flat and discarded those judgments, but in spite of such finding has reduced the annual valuation fixed by the Hearing Officer by the order impugned.

Mr. Ghosh, learned advocate appearing on behalf of the petitioner submits that such conclusion of the Tribunal is not sustainable, as the same is not supported by any cogent reason.

I find force in the submission of Mr. Ghosh. Mere discussion of the judgments cited by the parties in support of their respective claims in the order cannot substitute the requirement of supply of reason justifying the conclusion of the order passed by a statutory appellate authority.

The order impugned, since lacks the said fundamental requirement is not sustainable and is accordingly set aside.

The revisional application being C.O. 3044 of 2007 is, therefore, allowed by setting aside the order dated June 06, 2007 passed by the Municipal Assessment Tribunal, Kolkata in Municipal Assessment Appeal No. 673 of 2002 with a direction to decide the said appeal afresh expeditiously, in accordance with law.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties subject to compliance with all requisite formalities.