

Date: February 25, 2021

Municipal Commissioner's Circular No. 49 of 2020-21

SUB : Passing of Speaking Order by the Hearing Officer at the time of fixation of Annual valuation

The determination of Annual Valuation is a quasi judicial process and should be based on solid evidence considering the report of Assessment Department and objection raised by the property owner.

I have come across multiple instances where the Hearing Officers have not passed this Speaking Order or recorded the reason for the particular Annual Valuation.

As a result there is every scope that such order of H.O. would be struck down/reduced by Competent Court/Ld Municipal Assessment Tribunal.

It is, therefore, imperative that the Hearing Officers before determining the annual valuation pass a speaking order. It should also ensure:

- 1) that the hearing notice was duly served to the premises/Assessee holder with proper presentation of service return.
- 2) record the objection raised by the recorded owner(s) /Authorized representative.
- 3) record the reason for fixing the Annual valuation for a premises/Assessee No., for a specific quarter and the documents relied upon, while fixing such valuation.

This will not only ensure payment of property tax on that valuation, but also reduce the number of litigations.

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25/2/2021
Municipal Commissioner

Distribution :-

1. OSD to Hon'ble Chairperson, BoA, KMC
2. PA to Hon'ble Member Coordinator (In charge of Assessment Collection), BoA, KMC
3. Spl. Mpl. Commissioner (Revenue)
4. Chief Manager (Rev-N/S/AA/TTD/JU)
5. Ld. Hearing Officers -

Municipal Commissioner
The Kolkata Municipal Corporation