

(1876) 06 CAL CK 0006

Calcutta High Court

Case No: None

Manessur Dass and
Another

APPELLANT

Vs

The Collector and
Municipal
Commissioners of
Chapra

RESPONDENT

Date of Decision: June 28, 1876

Citation: (1876) ILR (Cal) 410

Hon'ble Judges: Richard Garth, C.J; Mitter, J

Bench: Division Bench

Judgement

Richard Garth, C.J.

We think there is no ground for this appeal, and speaking for myself I should be very sorry to think that there existed any doubt whatever about this question.

2. By the 26th section of Beng. Act III of 1864, the Municipal Commissioners are empowered to impose certain rates on houses, buildings and lands, which rates are to be paid by the owners, and by the 27th section those rates are to be assessed according to what may be considered the fair annual value of the property.

3. When the valuation is completed, lists are to be made, showing the rates at which each property is assessed; and when the assessment is made for the first time or increased, a special notice is to be given to the owner and occupier, of the amount at which the property is assessed, and an appeal is then given against the assessment, which, by the terms of Section 33, is to be heard before not less than three of the Municipal Commissioners. If an appeal is not made against the assessment, the assessment itself is final. If an appeal is made against the assessment, the adjudication of the Commissioners upon that appeal is also final, and in order more effectually to secure the finality of the adjudication, there is a special provision in the same section, that no person

shall contest any assessment in any other manner than by appeal as hereinbefore provided.

4. Now, in this case, the plaintiff is attempting, by means of a civil suit, to re-open the question of the assessment of his house, which has been heard on appeal, and decided by the Municipal Commissioners. It is said that the Commissioners have tried the appeal in an improper way, and that they have exceeded their powers and acted contrary to the provisions of the Act. But even supposing that they had, the Civil Court has no right to interfere. Some actions may, no doubt, be brought against the Commissioners for a great variety of acts which they may do under colour of their statutory powers and under a mistaken view of their duties, but not an action of this kind. Their decision upon an appeal against a rate assessment is absolutely final. The appeal is dismissed with costs.