

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.6129 of 2013

Siksha 'O' Anusandhan, Bhubaneswar Petitioner

Mr. Pravakar Behera, Advocate

-versus-

***Commissioner, Bhubaneswar Opposite Parties
Municipal Corporation, Bhubaneswar
and another***

Mr. L. Mohapatra, Advocate for Opposite Parties

**CORAM:
THE CHIEF JUSTICE
JUSTICE CHITTARANJAN DASH**

Order No.

**ORDER
17.08.2022**

04. 1. In view of the judgment passed by this Court dated 22nd April, 2021 in W.P.(C) No.6590 of 2012 (*Kalyani Maternity Hospital Pvt. Ltd., Bhubaneswar v. Bhubaneswar Municipal Corporation (BMC)*) declaring that the levy of holding tax by the BMC is invalid, the impugned assessment order dated 25th March, 2008 and the consequent demand notice dated 14th February, 2013 are hereby quashed.
2. The petition is disposed of.

***(Dr. S. Muralidhar)
Chief Justice***

***(Chittaranjan Dash)
Judge***