

IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.5547 of 2010

Siksha 'O' Anusandhan, Bhubaneswar* *Petitioner

Mr. Pravakar Behera, Advocate

-versus-

***Municipal Commissioner, Opposite Parties*
Bhubaneswar 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**

07. 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 18th March, 2010 are hereby quashed.
2. The petition is disposed of.

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

**(Chittaranjan Dash)
Judge**