

IN THE HIGH COURT OF ORISSA AT CUTTACK
W.P.(C) No.27134 OF 2022

***Madnawati Public School,
Sambalpur***

....

Petitioner(s)
Miss.S.Mishra,Adv.

-versus-

State of Odisha and another

....

Opposite Party(s)
Mr.S.Mishra,ASC

CORAM:
JUSTICE BISWANATH RATH

ORDER
19.10.2022

Order No.

01.

1. Heard learned counsel for the Parties.
2. The Writ Petition involves a challenge to the impugned order at Annexure-13 asking the Petitioner to straightway clear the reassessed Holding Tax determined by the Sambalpur Municipal Corporation. For the opinion of this Court in the event entering into reassessment of Holding Tax, there must be a scope to the holder of the property raising his/her objection and there may not be any doubt that there must be involving all general public even.
3. Be that as it may, since the notice vide Annexure-13 involves reassessed Holding Tax, considering the Petitioner raises so may grounds in the Writ Petition, for the opinion of this Court at the first stage it is the responsibility of Municipal Corporation to consider such allegation. Further since there is also provision of Appeal case involving demand of Holding Tax, the Writ Petition is otherwise also not entertainable at this stage.

4. Considering there is raising of so many grounds, this Court while directing stay of notice vide Annexure-13 in respect of the Petitioner, permitted the Petitioner herein to raise its objection before the Municipal Corporation as raised herein at least within a period of ten days along with deposit of 20% of the assessment involved. In such event the Municipal Corporation shall do well taking into account the grounds raised therein and passing final order involving the Petitioner at least within a period of two months. Till such period there will be no giving effect to the notice involved herein. Since the Petitioner takes help of the Division Bench judgment of this Court, it may be open to the Petitioner also to file copy of such judgment before the Municipal for their consideration.

5. The Writ Petition thus stands disposed of.

(Biswanath Rath)
Judge

Swarna

