

**IN THE HIGH COURT OF ORISSA AT CUTTACK**  
**W.P.(C) No.31571 OF 2022**

*M/s. Emaar Plaza, Puri and another* .... *Petitioner(s)*  
Mr.P.K.Rath,Adv.

-versus-

*State of Odisha and others* .... *Opposite Party(s)*  
Mr.G.N.Rout,ASC

**CORAM:**  
**JUSTICE BISWANATH RATH**

**ORDER**  
**25.11.2022**

**Order No.**

01.

1. Heard learned counsel for the Parties.
2. The Writ Petition involves the following prayer:-

“The petitioner, therefore, prays that your Lordships would be graciously pleased to admit this Writ Petition, call for the records and after hearing the parties allow the same, issue writ/writes in the nature of certiorari/ mandamus and/or any other further writ/direction, directing Mutation after correction of Holding No. in favour of the petitioner and quash the demand of Holding Tax in respect of Holding No.1 issued in the care of ‘C/O’ the petitioner under Annexure-1.

And for this act of kindness, the petitioner shall as in duty bound ever pray.”

3. On summoned substance it appears, the Petitioners have moved this Writ Petition challenging a notice of demand on house rent assessment against the Petitioners. Taking through the pleading one of the ground in challenge to such notice appears Petitioners is a subsequent assignee of the property. It is alleged in issuing such notice, the Municipal Authority has not taken into account the

liability of the Petitioners and on the other hand has loaded the entire liability on the Petitioners even including the period when the Petitioners were not the owner of the property. Drawing the attention through some of the provisions of the Municipal Act, learned counsel for the Petitioners wanted to strengthen his submission.

4. Considering the submission and stage of the matter, for the opinion of this Court in the event Petitioners are suffering for issuing of notice at Annexure-6, nothing prevents the Petitioners to make their objection to the notice at Annexure-6. Perusal of notice at Annexure-6 otherwise also discloses it is only a notice of demand. For the further opinion of this Court once a notice of demand is issued against a party and such party remains aggrieved by such notice of demand, it is better an objection should be raised on such notice and the authority concerned is also desired to take a lawful decision on the same. As a consequence finding entertaining the Writ at this stage premature, this Court disposes of the Writ Petition permitting the Petitioners to raise their objection to the notice of demand under Annexure-6 at least within a period of ten days.

5. This Court here finds, the demand involves a huge amount. Mr.Rath, learned counsel for the Petitioners submits that they have already deposited a sum of Rs.15,49,585/- on 20.10.2021. Notice Annexure-6 though issued on 27.10.2021, considering that the Petitioners have already paid a sum of Rs.15,49,585/- on 20.12.2021 appearing through Annexure-7, there is outstanding demand shown in Rs.36,25,697/- vide Annexure-6. Till the decision is taken by the competent authority, the Puri Municipality within a period of two months and also involvement of the Petitioners, the stay order shall operate subject to however Petitioners make a further deposit of Rs.3,00,000/- along with objection within two weeks. It is open to the

Petitioners to also submit the provisions taken support through the Municipal Act here also before the competent authority.

6. The Writ Petition thus stands disposed of.

***(Biswanath Rath)***  
***Judge***

***Swarna***

