

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

WPA 5013 of 2026

Pioneer Publicity Corporation Private Limited & Anr.
Versus
The State of West Bengal & Ors.

Mr. R. Das
Mr. Sarban Bhattacharjee
... For the petitioners.

Mr. S. Bandopadhyay
Mr. Tirthankar Dey
Mr. A. K. Nag
... For Bidhannagar Municipal
Corporation.

Mr. Pinaki Bhattacharya
Mr. Arindam Mitra
.... For the State.

1. Affidavit of service filed in Court is taken on record.
2. The present writ petition has been filed, inter alia, praying for a direction upon the respondent authorities to forthwith set aside and/or quash the impugned tax demand dated 25th July, 2022 and 28th March, 2024.
3. The petitioners claim to be engaged in the business of setting up, installation and operation of advertisement and outdoor multi-media publicity across city of Kolkata, Bidhannagar and other urban and suburban areas of West Bengal.
4. According to the petitioners, the petitioner no.1 has rights to install, set-up and operate bill-boards and signage hoardings in the Bidhannagar Municipal area as

per the particulars morefully detailed in paragraph 5 of the writ petition.

5. The petitioners state though certain demands had been raised by the respondents such demands are *ex facie* bad and incorrect, since the petitioners claim to have operated only 7 bill-boards at the relevant point of time, and no additional bill-boards had been operated for the financial year 2021-22.

6. In the interregnum, however, a Public Interest Litigation appears to have been filed. Mr. Dey, learned advocate representing Bidhannagar Municipal Corporation has drawn attention of this Court to the order dated 21st November, 2024, passed by the Hon'ble Division Bench of this Court in WPA (P) 293 of 2024 and would submit that pursuant to the direction issued by the Hon'ble Division Bench of this Court, the Bidhannagar Municipal Corporation was directed to serve notice on all illegal advertising agencies or the persons who erected such illegal hoarding and advertisement for the purpose of dismantling such structures. According to him, in furtherance to the aforesaid order passed by the Hon'ble Division Bench presided over by the Hon'ble the Chief Justice, the municipality appears to have notified amongst others the petitioners as well, and has heard the petitioners on the issue of unauthorized setting up of hoardings. Following the above, the order dated 27th November, 2025 has been passed where under all the proprietors/agents of advertising agencies have been

directed to pay the unpaid arrears due within two weeks from the date of issuance of the respective demand notices. The prayer for regularization of the existing structures for displaying hoarding/advertisement by the proprietors/agents of the hoarding/advertising agencies also stood rejected by such order.

7. Learned advocate for the petitioners, however, in this context would submit that the petitioners at present is carrying on business in respect of four number of hoardings as morefully detailed in paragraph 5 of the writ petition. He would submit that the petitioners are ready and willing to deposit the entire dues that have become due on the basis of the demand raised by the municipality in respect of the five hoardings. He submits that the petitioners have already made a representation insofar as the balance demand made by the municipality is concerned and insists that this Hon'ble Court should direct the municipality to consider such representation.

8. Mr. Dey, learned advocate representing the Bidhannagar Municipal Corporation on the contrary would submit once, an order has been passed by the Hon'ble Division Bench and pursuant to such direction since a decision has already been taken by the municipal authorities, unless the aforesaid order passed by the municipality is questioned, the petitioners cannot be permitted to operate the hoardings contrary to the order passed by the municipality. He would also submit that the right to carry on business by the petitioner by

setting up/operating the hoardings have already been turned down by the municipal authorities. Having regard the reason order as aforesaid at present the petitioner has no right to carry on any business operation.

9. Having heard the learned advocates appearing for the respective parties, I find that the petitioners claim to have been operating certain bill-boards and hoardings. Though, the petitioners have not disclosed the basis for continuing the business operation and have also not disclosed the agreement based on which they carry on business, the fact that the petitioners have been continuing with the business operation is not in dispute as the municipal authorities have raised bills at least up to the year 2024. The writ petition, however, does not disclose any immediate demand, however, I find that pursuant to the order passed by the Hon'ble Division Bench of this Court the municipality had taken steps and has already passed an order. Since the said order is not under challenge, at this stage, I am of the view that it shall not be appropriate to direct the municipal authorities to reconsider its bills especially when the matter is being heard by the Hon'ble Division Bench of this Court.

10. Accordingly, the writ petition fails and thus dismissed without any order as to costs.

(Raja Basu Chowdhury, J.)