

18.06.2026
Court No. 12
Item 13
Cp

M.A.T. 899 of 2026
With
CAN 1 of 2026

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

Mr. Ratul Das
Mr. Sarban Bhattacharjee
.....for the appellants.

Mr. Sirsanya Bandopadhyay
Mr. Arka Kumar Nag
Mr. Tirthankar Dey
.....for the B.M.C.

Ms. Susmita Saha Dutta
Ms. Tanusree Ghosh
.....for the State.

1. The appellants are aggrieved by the order dated March 25, 2026, passed in WPA 5013 of 2026. The prayer before the learned Single Judge was to set aside and quash the tax demand of the Bidhannagar Municipal Corporation, dated July 25, 2022 and March 28, 2024.
2. The appellants claim to be engaged in the business of setting up, installation and operation of advertisement and outdoor multi-media publicity through bill boards and hoardings, across the city of Kolkata, Bidhannagar and

other urban and suburban areas in West Bengal. The appellants had set up bill-boards and signage hoardings in the Bidhannagar Municipal area, some of which were within private lands. Agreements had been entered into with the land owners for such purpose. Under the law, the appellants were liable to pay the advertisement tax to the Bidhannagar Municipal Corporation, but the Corporation did not have any control over the same save and except to demand the tax.

3. According to Mr. Das, learned advocate for the appellants, the appellants had paid most of the amount demanded by the corporation. Some of the demands were in respect of those bill-boards and hoardings which had been taken down at the request of the corporation. With regard to others, substantial payments had been made and as on 2024, a sum of Rs.16,60,000/- was due and payable. It is submitted by him that, if the corporation was directed to accept the money payable by the appellants, in that event, the appellants could continue with the business of installing the bill-boards and hoardings and again be engaged in multi-media publicity, at least from private lands.

4. Admittedly, the writ petition was filed challenging the demands of the Bidhannagar Municipal Corporation dated July 25, 2022 and March 28, 2024. The said demand notices were raised prior to the Public Interest Litigation which was instituted before the Hon'ble Division Bench presided over by the then Hon'ble the Chief Justice of this Court. It appears that several orders were passed by the said Hon'ble Division Bench in the Public Interest Litigation. The first of such order which is of relevance is dated November 21, 2024 and the operating portion thereof is quoted below:-

“****4. In the light of the above, we direct the Bidhannagar Municipal Corporation to serve notice on all illegal advertising agencies or the persons, who erected such illegal hoarding and advertisement, to dismantle the structures within 48 hours, failing which the Bidhannagar Municipal Corporation shall dismantle the same and recover the cost thereof from those advertisers. Apart from the above action, the Bidhannagar Municipal Corporation shall exercise their power conferred under the West Bengal Municipal Corporation Act 2006 as well as West Bengal Prevention of Defacement of Property Act, 1976 to initiate proceedings against those persons. The entire process is to be complied with not later than 17th December, 2024 and a comprehensive report be filed before this Court on 20th December, 2024. Apart from removal of hoarding the Bidhannagar Municipal Corporation is at liberty to initiate proceeding against advertising agencies, who have erected hoarding without prior permission, for recovery of licence fee payable by them if they had

obtained prior permission before erecting hoarding and advertisement.

5. List the matter under the same heading on 20th December, 2024. ****”

5. The learned Single Judge was of the view that the claim of the appellants was for an opportunity to operate bill-boards and hoardings, but as the municipal corporation had taken steps pursuant to the direction of the Hon'ble Division Bench as quoted hereinabove, His Lordship was not inclined to interfere in the writ proceeding. Thus, according to His Lordship, during the pendency of the Public Interest Litigation it would not be appropriate to direct the corporation to reconsider the bills raised by the appellants. In the light of the documents which were produced before His Lordship, His Lordship accepted that the appellants had been continuing the operation of bill-boards and hoardings for some time and they were in such business upto 2024. Payment of some tax to the corporation had also been recorded.
6. The dispute here is with regard to the quantum of tax due.
7. According to Mr. Bandopadhyay, learned advocate for the municipal corporation, the writ

petition was not maintainable at the instance of the appellants on the ground that the Hon'ble Division Bench, taking up the Public Interest Litigation by an order dated January 30, 2025, had held that members of the association could not individually pursue their grievances as long as their membership continued. The grievance of a member should be espoused through the association, in terms of liberty granted by the Hon'ble Supreme Court in Special Leave to Appeal (C) No.(s) 1164 of 2025 dated January 27, 2025. Mr. Bandopadhyay draws the attention of this Bench to the decision taken by the corporation pursuant to the directions passed by the Hon'ble Division Bench presided over the then Hon'ble the Chief Justice dated January 30, 2025 and February 12, 2025.

8. It appears that the appellants participated in the hearing. The issue with regard to advertisements on private lands/buildings was also dealt with and observations were made.
9. Under such circumstances, we are of the view that when the entire matter is before the Hon'ble Division Bench in the Public Interest Litigation with regard to installation of hoardings/advertisements bill-boards etc. both

on the public and private lands, the remedy of the appellants would be before the Hon'ble Division Bench in the Public Interest Litigation.

10. According to Mr. Das, the association is not adequately equipped to espouse the cause of each of the members, because the issues involved are not identical. The issue raised by the appellants are typical to their specific agreements with regard to hoardings on private lands over which the corporation neither had any control nor any say, but only had the right to demand tax. The difference is the quantum of tax due and the demand made by the Corporation, was the dispute between the parties. Such demands were raised prior to the public interest litigation and the hoardings/bill boards of the appellants were not illegal. The appellants were ready and willing to deposit the tax due. Moreover, the appellants wanted to continue their business from private lands. We find such contentions to be supported by the record. However, to avoid conflicting decisions, we leave it open to the appellants to approach the Hon'ble Division Bench in the public interest litigation with all grievances. Whether the appellants can approach individually or not, cannot be adjudicated by us as there is an order

that, the association would represent its members.

11. Accordingly, the appeal and the connected application are disposed of.

12. Parties are directed to act on the basis of the server copy of this order.

(Shampa Sarkar, J.)

(Ajay Kumar Gupta, J.)