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**IN THE HIGH COURT AT CALCUTTA
Civil Appellate Jurisdiction
ORIGINAL SIDE**

**APOT/63/2026
With
CS/53/2010
IA No. GA/1/2026**

**DALHOUSIE PROPERTIES LIMITED
-VS-
TANNA ELECTRO MECHANICS PRIVATE LIMITED AND ORS.**

BEFORE:

The Hon'ble JUSTICE DEBANGSU BASAK

-AND-

The Hon'ble JUSTICE MD. SHABBAR RASHIDI

For the Appellant : Mr. Shiv Shankar Banerjee, Adv.
Mr. Raja Mantosh, Adv.
Ms. Smruti Rekha Das, Adv.
Mr. Siddharth Chamria, Adv.

For the KMC : Mr. Alak Kr. Ghosh, Adv.
Mr. Altamash Alim, Adv.

HEARD ON : 11.05.2026

DELIVERED ON : 11.05.2026

DEBANGSU BASAK, J.:-

1. Appeal is at the behest of the defendant no.1 and directed against order dated February 27, 2026.
2. By the impugned order, learned Single Judge, held that, the subject matter of the suit relates to a commercial dispute within

the meaning of the Commercial Courts Act, 2015 and, therefore, directed the department to place CS/53/2010 before the Court with the appropriate determination.

3. We find from the impugned order that, CS/53/2010 as also EOS/7/2010 are noted therein. We enquired from the learned counsel for the parties as to whether both were transferred or not.
4. Court is informed that, IA GA/1/2025 was filed in CS/53/2010 seeking transfer of CS/53/2010 to the Commercial Division on the ground that, subject matter of such suit involves commercial dispute within the meaning of the Act of 2015.
5. Since IA GA/1/2025 limited itself to CS/53/2010, we hold that, the impugned order relates to CS/53/2010. Therefore the impugned order directed transfer of CS/53/2010 only.
6. Learned advocate appearing for the appellant draws the attention of the Court to the pleadings in the plaint. He refers to the prayers in the plaint. He submits that, issue with regard to alleged municipal tax liability, cannot form subject matter of a commercial dispute within the meaning of the Act of 2015. Moreover, he submits that, the immovable property in its entirety is not used for commercial exploitation. In the present moment, some of the portions are lying vacant. Therefore, it cannot be said that, the entire property being the subject matter of the suit, is used for commercial purposes, to come within the meaning of the Act of 2015.

7. Learned advocate for the appellant submits that, the clauses of the deed of conveyance, on the basis of which the alleged claim is made, cannot be construed to mean that, it involves a commercial dispute within the meaning of the Act of 2015.
8. In support of his contention, learned advocate appearing for the appellant relies upon **(2020) 15 Supreme Court Case 585: 2019 SCC OnLine SC 1311 (Ambalal Sarabhai Enterprises Limited - Vs- K. S. Infraspace LLP And Another)**.
9. Corporation authorities are represented.
10. Learned advocate appearing for the plaintiff in CS/53/2010 submits, on instruction, that, he was requested by his client not to appear in the appeal. In response to a query of the Court, he clarifies that IA GA/1/2025 was filed by the plaintiff in CS/53/2010.
11. Case of the plaintiff is that, by an indenture dated September 14, 1946, the appellant purchased and acquired two inter-connected three storied buildings. Such three storied buildings were let out to various tenants. Plaintiff claimed that it desired to purchase and acquire 1st floor and 2nd floor of the two buildings in Block- B, C, G and I of the aggregate carpet area of 10,940 sq. ft., subject to the tenancies existing. A deed of conveyance dated August 4, 2003 was entered into by which the appellant sold to the plaintiff diverse portions of the 1st floor and 2nd floor of the two buildings comprised in Block B, C, G and I of the aggregate carpet area of 10,940 sq. ft., subject to tenancies.

12. Claim of the plaintiff in CS/53/2010 is that, under Clause 2 and various sub-clauses thereunder of the deed of conveyance dated August 4, 2003, appellant was to bear all municipal taxes and land revenue and other outgoings till August 3, 2003. According to the plaintiff, the appellant did not pay the same and, therefore, the claims in the suit.
13. Plaint is valued at Rs.15,77,812/- for recovery of money and Rs.20 lakhs for other relief. Value of the suit, therefore, exceeds Rs.10 lakhs.
14. Twin conditions are required to be fulfilled simultaneously for, a pending suit falling within the purview of the Commercial Division to be transferred to it. They are, firstly, the suit must involve a commercial dispute within the meaning of the Act of 2015 and secondly, valuation of the suit must be in excess of the specified value.
15. As on the date of the impugned order, i.e. February 27, 2026, specified value in respect of Commercial Division is in excess of Rs.10 lakhs. CS/53/2010 therefore, qualifies such criteria.
16. The other issue is whether, the suit involves a commercial dispute within the meaning of the Act of 2015 or not. Section 2(1)(c)(vii) specifies that a commercial dispute within the meaning of the Act of 2015 means a dispute arising out of an agreement relating to immovable property used exclusively in trade and commerce.
17. Foundational basis of the suit is the deed of conveyance dated August 4, 2003. There are five Schedules to the deed of

conveyance. Tenants and tenancies are described in the 5th schedule. Tenants are existing companies within the meaning of the Companies Act, 2013. In describing the actual area sold, 3rd schedule describes the tenancies to be office spaces.

18. As on the date of filing of the suit, the immovable property was used as office space which fulfils the criteria of Section 2(1)(c)(vii) of the act of 2015.
19. ***Ambalal Sarabhai Enterprises Limited (Supra)*** held that, only disputes which are actually answering the definition of Commercial Disputes as noted in Section 2(1)(c) to the Act of 2015 must be covered by the Commercial Court. It is also of the view that strict construction to the provisions of Act of 2015 is required.
20. In the facts and circumstances of the present case, we do not find that the learned Trial Judge erred in holding that, the subject matter of the suit involves a commercial dispute within the meaning of Section 2(1)(c)(vii) of the Act of 2015.
21. In such circumstances, we find no reason to interfere with the decision of the learned Single Judge directing CS/53/2010 to be placed before the Court with the appropriate determination. The impugned order, however, did not give consequential directions with regard to CS/53/2010 on transfer to the Commercial Division. We, therefore, issue such directions.
22. Department will transmit the records of CS/53/2010 from the Non-Commercial Division to the Commercial Division along with all connected and pending applications forthwith.

23. On such transmission and receipt of the cause papers by the Commercial Division, department will proceed to re-number CS/53/2010 along with all connected pending applications in the Commercial Division. Simultaneously, with numbering of CS/53/2010 along with connected pending applications in the Commercial Division, department will treat CS/53/2010 along with all connected applications therein as disposed of in the Non-Commercial Division.
24. APOT/63/2026 along with IA GA/1/2026 are disposed of, without any order as to costs.
25. At this stage, attention of the Court is drawn to an order dated January 28, 2026 requiring that EOS/7/2010 was heard along with CS/53/2010.
26. Parties to the proceeding are at liberty to take appropriate steps with regard to EOS/7/2010.

(DEBANGSU BASAK, J.)

27. I agree

(MD. SHABBAR RASHIDI, J.)