



**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No. 9256 of 2026**

**Sasanka Sekhar Ray @ Sasank** .... **Petitioner**

Mr. B. Mohanty, Advocate

*-versus-*

**1. State of Odisha,  
represented through  
its Principal  
Secretary to Urban  
Development  
Department, Odisha  
Secretariat,  
Bhubaneswar**

**2. Collector-cum-  
District Magistrate,  
Chatrapur, Ganjam**

**3. Berhampur Municipal  
Corporation (BMC),  
Represented through  
its Commissioner,  
Ganjam**

.... **Opposite Parties**

Mr. M.R. Mohanty, AGA

**CORAM: JUSTICE V. NARASINGH**

**ORDER  
20.04.2026**

**Order No.**

02. 1. Learned counsel for the Petitioner submits that the impugned demand of holding tax by the Opposite Party No.3-Berhampur Municipal Corporation (BMC) in terms of Annexure-1 is liable to be set-aside.



2. Taking into account such submission, issue notice to the Opposite Parties.

Since learned counsel for the State accepts notice on behalf of the Opposite Party Nos.1 & 2, no further notice need be issued.

Notice to the Opposite Party No.3 be issued by Speed Post. Requisites shall be filed by 24.04.2026 peremptorily.

3. List this mater on 30.06.2026.

**(V. Narasingh)  
Judge**

**I.A. No.5503 of 2026**

**Order No.**

- 03.
1. Issue notice as above.
  2. Accept one set of process fee.
  3. Till the next date there shall not be any coercive action against the Petitioner to pay the increased holding tax in view of the letter dated 07.01.2025 impugned herein subject to payment of the arrear dues as well as the current dues without prejudice to the rights and contentions of the parties at the old rate.
  4. It is stated at the Bar that the modality of accepting the holding tax is through a website and



because of the arrears, it is not possible for the Petitioner to deposit the amount at the old rate.

5. In view of the same, it is directed that the Opposite Party No.3-Berhampur Municipal Corporation (BMC) shall accept the amount as furnished as per the old rate as noted and undertaken in the event the same is deposited by 05.05.2026.

In the event the dues at the old rate are not paid by 05.05.2026, the interim order shall stand vacated.

6. List this I.A. on 30.06.2026.

**(V. Narasingh)**  
**Judge**

*Ayesha*