



IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.12116 of 2025

Biren Parida

.... **Petitioner**
Mr. S. Pradhan, Advocate

-Versus-

State of Odisha & another

.... **Opposite Parties**

Ms. B. Dash, ASC

CORAM:
MR. JUSTICE R.K. PATTANAİK

ORDER
19.11.2025

Order No.

01.

1. Heard learned counsel for the petitioner.
2. Instant writ petition is filed by the petitioner challenging the decision of opposite party No.2 towards arbitrary enhancement of holding tax in respect of the property in his possession morefully described therein under Annexure-5 followed by the demand received through Annexure-3 on the grounds stated.
3. It is submitted to the Court that the opposite parties assessed the tax and enhanced it to 100 times and it is in respect of a residential property and hence, therefore, the decision of opposite party No.2 in that regard is unjustified and illegal.
4. Considering the facts pleaded on record and the submission as above, this Court is inclined to issue notice to the opposite parties.



5. Hence, it is ordered.
6. Notice.
7. Ms. Dash, learned ASC for the State accepts notice for opposite party No.1. Notice to opposite party No.2 by Speed Post with a short returnable date and for the said purpose, requisites shall be filed by learned counsel for the petitioner within seven days from today.
8. List on 15th December, 2025 for orders.

(R.K. Pattanaik)
Judge

I.A. No.7349 of 2025

- 02.
1. Heard.
 2. Instant petition is filed for interim orders.
 3. It is submitted to the Court that there is no outstanding dues payable by the petitioner and challenge is to the enhancement of holding tax by the decision of opposite party No.2.
 4. Considering the above submission, this Court, awaiting response of the opposite parties and particularly, opposite party No.2, directs that there shall be no coercive action taken against the petitioner pursuant to the demand notice till the next date of hearing.



5. List on the date fixed.
6. Issue urgent certified copy as per rules.

(R.K. Pattanaik)
Judge

Alok

Signature Not Verified

Digitally Signed
Signed by: ALOK RANJAN SETHY
Reason: Authentication
Location: ORISSA HIGH COURT
Date: 21-Nov-2025 12:44:02

