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ORDER SHEET
WPO No.1379 of 2023
IN THE HIGH COURT AT CALCUTTA
Constitutional Writ Jurisdiction
ORIGINAL SIDE

CALCUTTA INTERNATIONAL CLUB AND ANR.

-Versus-

KOLKATA MUNICIPAL CORPORATION & ORS.

BEFORE:
The Hon'ble JUSTICE AMRITA SINHA
Date:13th July, 2023.

Appearance:

Mr. Chayan Gupta, Adv.
Mr. S. Banerjee, Adv.
Mr. Souveek Ray, Adv.
Mr. Mimanshu Bhawansinghka, Adv.
...for petitioner.

Mr. Alak Kumar Ghosh, Adv.
Mr. Dilip Kumar Chatterjee, Adv.
...for KMC.

The Court:- The petitioner is aggrieved by the demand raised by the Kolkata Municipal Corporation directing the petitioner to pay amusement tax. According to the petitioner, the petitioner's club is a private club and, accordingly, not liable to pay amusement tax.

Reference has been made to the judgment delivered by the Hon'ble Division Bench as well as Hon'ble Single Bench of this Court in the matter of Kolkata Municipal Corporation & Ors. Vs. Dalhousie Institute & Anr.

Learned advocate representing the Kolkata Municipal Corporation opposes the prayer of the petitioner.

Reliance has been placed on a judgment delivered by the Hon'ble Division Bench of this Court on 27.09.2019 in the matter of The Kolkata Municipal Corporation & Ors. Vs. Calcutta Ladies Golf Club & Ors. [GA 2506 of 2015, APO 55 of 2016 and WP 284 of 2009].

There is hardly any factual dispute in the present writ petition. Only point of law is to be decided.

Parties are directed to come ready in the matter.

List the matter on 20.07.2023.

Affidavit of service filed in Court today is taken on record.

(AMRITA SINHA, J.)