

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
Appellate Side

Present:

The Hon'ble Justice Ajay Kumar Gupta

WPA No. 16961 of 2023

M/s Hotel Meghdoot & Anr.

Versus

The State of West Bengal & Ors.

For the Petitioners : Mr. Sudipto Moitra, Ld. Sr. Adv.
Mr. Vijay Verma, Adv.
Mr. Dwaipayan Biswas, Adv.
Mr. Avik Bhattacharya, Adv.

For the HMC : Ms. Sonal Sinha, Adv.
Mr. Ankit Sureka, Adv.

Heard on : 09.09.2026

Delivered on : 05.10.2026

Uploaded on : 05.10.2026

Ajay Kumar Gupta, J.: -

1. Petitioners filed this instant writ petition praying, *inter alia*, seeking direction upon the respondents and their men, agents, subordinate, superior, successor in the office to take steps, actions and measures towards the renewal of the trade license of the petitioner no. 1 up to date forthwith together with consequential relief(s).
2. Petitioner No. 2 is the sole proprietor of Petitioner No. 1, M/s Hotel Meghdoot, an old residential Hotel, with ancillaries at P-3A, Dobson Lane, P.S. Golabari, District– Howrah. It was established in 1982 and has been running without interruption since then, upon due compliance with all the formalities as provided under the law.
3. The crux of the case are that Petitioner no. 1 had to annually renew the trade licence for running the said business under the Howrah Municipal Corporation, erstwhile Howrah Municipality, since 1982, upon due payment of fees and there was no hindrance to getting the annual renewal.
4. During the course of business, there have been some development in the said Hotel and Petitioner no. 1 has been running a licensed Bar, granted by the concerned authorities. At the time of filing the writ petition, there were about 18 regular employees serving at the said

Hotel and about 30 employees were further appointed through a labour contractor.

- 5.** The petitioner no. 1 used to appoint persons either on a casual or temporary basis through a labour contractor and, so far as the permanent employees are concerned, petitioner no. 1 used to deposit the provident fund and also Employee State Insurance under the Welfare Scheme.
- 6.** In March 2020, at the time of the COVID-19 pandemic, the petitioner no. 1 temporarily closed its business. However, after little respite from the pandemic, the petitioners made an online application for renewal of the said trade licence for the year 2019-2020 since the last trade licence was renewed for the year 2018-2019 and the last date of such renewal of the trade licence was 31st July, 2019 without fine.
- 7.** The respondent no. 1 allegedly sat tight over the matter and did not take any step whatsoever and kept the said application for renewal of the trade licence pending without any intimation to the petitioners at the whims of the respondent no. 1, and due to strict restrictions on account of the pandemic, the petitioner no. 2, despite his best endeavour, could not approach the respondents concerned.
- 8.** Up until 2023-24, the petitioners, within the stipulated period, made an application for renewal of the trade licence of the Petitioner No.

1/Hotel except for the year 2021–2022, since the respondent no. 1 did not receive physical or virtual application. The respondents concerned sat tight over the matter without taking any steps.

- 9.** The petitioners made a representation dated 06.06.2022 inviting the attention of the good offices of the respondents concerned towards renewal of the said trade licence and further reminded that the respondents concerned did not take any steps.
- 10.** Feeling aggrieved with the aforesaid acts of the respondents concerned, the petitioners filed the instant writ application seeking aforesaid relief(s).
- 11.** Learned senior counsel, Mr. Moitra, along with other learned counsels for the petitioners submitted that the petitioner no. 2 is the sole proprietor of the petitioner no. 1, which was established in the year 1982 and has been running since then uninterruptedly as a residential Hotel with ancillaries. Due to some development of hotel, at present, the petitioner no. 1 is running a Bar under the name and style Hotel Meghdoot-cum-Bar after obtaining necessary licences from the appropriate authorities.
- 12.** It was further submitted that the said business was running smoothly but in the year 2020, due to outbreak of Covid-19, the petitioner no. 1 faced massive difficulty in running the said business.

Despite the trade licence for the year 2018-2019 was renewed by the petitioners from Howrah Municipal Corporation, he applied for further renewal of trade licence for the year 2019-2020 through online mode, the respondent no. 2, Howrah Municipal Corporation did not renew the trade licence of the petitioner no. 1 rather sat tight over the prayer even several reminders. Thereafter, the petitioners applied for renewal of the said trade licence every year within the stipulated period and for that reason, the petitioners have made multiple representations before the authority seeking attention for renewal of such licence. But, no licence has been renewed as yet.

13. Learned senior counsel has placed reliance on ***Vijai Shree Pvt. Limited Vs. Howrah Municipal Corporation & Ors.*¹**; to support his contention that an application for renewal of certificate of enlistment cannot be refused on the ground that permissions under sections 190 and 191 of the Kolkata Municipal Corporation Act, 1980 have not been obtained.

14. ***Harvinder Singh Vs. Kolkata Municipal Corporation & Ors.*²**; was relied upon on the contention that grant of certificate of enlistment cannot be a condition precedent to obtain a license under the Kolkata

¹ W.P. No. 115(W) of 2019 dated 07.03.2019;

² W.P. No. 18469 (W) of 2016 dated 18.11.2016

Municipal Corporation Act, 1980, and the Corporation cannot make such demand.

15. *Sri Tripti Kumar Chatterjee Vs. Principal Secretary and Ors.*³;

was relied upon to support the contention that the Corporation cannot insist upon Excise Department License as a pre-condition for issuance of Certificate of enlistment.

16. Learned counsel, Mr. Sureka, led by Ms. Sinha, appearing on behalf of Howrah Municipal Corporation on the other hand, vehemently opposed the prayer of the learned senior counsel appearing on behalf of the petitioners and submitted that in the present case, affidavit-in-opposition and reply have been exchanged between the parties.

17. It was further submitted that the matter had come up before a Co-ordinate Bench of this Court on 18.03.2025 when the learned counsel for the Howrah Municipal Corporation filed a report in the matter before the said Court. Learned counsel drew the attention of this Court with regard to the detailed information in the matter as regard to the Certificate of Enlistment (License) as noted below: -

- 1.** *It appears that the CE holder had applied for renewal of CE for the year 19-20 vide application no - TRD/ 26812/19-20 dated 21/05/19 (Online application). The said application had been processed and Demand Notice vide no- D66147 dated 02/01/2020 had been issued (Amount - Rs 137290/-). It appears, that the said*

³ W.P. No. 1272 of 2009 dated 09.02.2010.

Demand had not been paid by the CE holder, and the CE had not been renewed.

- 2.** *It appears that the CE holder had applied for renewal of CE for the year 2020-21 in offline mode, which had been received on 24/06/2020. Due to pandemic situation for Covid 19 the said application could not be processed / traced after the office started functioning with full strength. It is to be noted in this context that renewal application is only valid for the year in which the same is received. The CE holders are required to apply for renewal afresh for every financial year.*
- 3.** *It appears that the CE holder had not submitted any application for renewal for the year 2021-22.*
- 4.** *It appears that the CE holder through his advocate Sri Vijay Verma had submitted a petition for renewal of CE dated 06/06/22. After receiving the said petition, an official (Data Collector) had been sent for inspection of the business premises on 07/06/22, and also for informing the CE holder to apply for renewal in due format. The CE holder applied for renewal of CE for the year 2022-23 vide application no - CEA/216338/22-23 dated 08/06/2022 (Online application). The said application had been rejected as mismatch of area had been observed in the application form, the report of the data collector and enlisted area as available from the last issued CE (Area applied for- 40,000 sq ft, area as noted from the inspection report- 52582 sq ft approximately). The applicants had not made any further application for renewal in the said financial year.*
- 5.** *The CE holder had again applied for renewal in the financial year 2023-24 vide application no- CEA/270532/23-24, dated- 16/05/23. After receiving the said application, the assigned data collector was sent for an inspection cum verification on 01/06/23 to ascertain details of business area and conservancy details (no of*

rooms). The data collector could not complete the verification as the CE holder/his representative informed the said official that as the manager of the establishment was unavailable, no details could be provided. On 16/06/23 a team consisting of two inspectors and two data collectors were again sent to complete the inspection cum verification of the premises.

- 6.** After receiving the said report, and after receiving necessary instructions regarding acceptance of area (52582 sq ft) as apparent from the report noted at pt 5 above & annexures submitted/uploaded by the CE holder with renewal application. Sections of HMC ACT 1980 to be applied & Conservancy fees to be charged (for 138 rooms), from the higher authority, and after necessary updation of the database regarding the same had been made by the IT Department, the Demand for renewal of CE no-M/s Hotel Meghdoot (CE no- HMC/W14/76246/18), including all arrears had been issued on 14/07/23 vide Demand Notice No-D280931.
- 7.** The details of fees/ charges as noted in the vide Demand Notice No-D280931 are noted below:
 - i.** U/s 102 - Rs 500/-
 - ii.** U/S 192 (1&2)-Rs 157750/-(Rs 3 per sq ft 52582)
 - iii.** Conservancy Charges -Rs 100740 (Rs 730 per room *138)
 - iv.** Arrears for

19-20:	Rs 259240/- (Section amount-Rs158250+ Conservancy Charges-Rs100740+Penalty -Rs 250)
20-21:	Rs 259240/-
21-22:	Rs 259240/-
22-23:	Rs 259240/-
 - v.** Processing Fees: Rs 50/-Total- Rs 1296000/-

Total – Rs. 1296000/-

8. *The CE holder had been intimated about the demand raised through SMS as well as over telephone, as the demand issued on 14/07/23 will remain valid up till 13/08/23.”*

- 18.** The respondents had demanded a total amount of Rs. 12,96,000/- through SMS as well as over telephone as the demand notice was issued on 14.07.2023 including towards license fees under Section 192 (1) and (2) of HMC Act, 1980 as well as penalty and arrears and same was valid up till 13.08.2023 for renewal of the Certificate of Enlistment (Trade License).
- 19.** In reply, the learned senior counsel appearing on behalf of the petitioners strenuously argued that such demand cannot be asked for from the petitioners while renewing Certificate of Enlistment (In short, ‘Licence’) because they are running the business since 1982 and, subsequently, they got licence for running the hotel –cum- bar and the said licence was renewed till 31st March, 2024 and thereafter. If any demand raised by the Howrah Municipal Corporation, may be separate demands that cannot be clubbed together with the fees for renewal of Certificate of Enlistment (License).
- 20.** The Certificate of Enlistment is only for the purpose of enlistment of the business operation from the premises. The Howrah Municipal

Corporation cannot insist on payment of other charges save and except renewal charges of the said enlistment. However, the Howrah Municipal Corporation included all the charges falling under Section 192 (1) and (2) as well as arrears for 2019-2020, which is totally illegal, mala fide and cannot be sustained in law.

21. Heard the learned counsels for the respective parties and having gone through the materials available on the record as well as report, affidavit-in-opposition and reply, this Court finds it is undisputed fact that the petitioners are running their business since long and time to time their licence has been renewed by the concerned authority without adding other charges or taxes at the time of such renewal. Suddenly, the Corporation has included charges/fees with regard to the hotel- cum - bar under Section 192(1) and (2), including arrears licence fees for the year 2019-2020, 2020-2021, 2021-2022 and 2022-2023.

22. Now, questions emerge before this Court as follows: -

- i.** Whether the Corporation can ask for those fees at the time of renewal of the Certificate of Enlistment in favour of the petitioners?
- ii.** Whether the petitioners are liable to pay such charges at the time of renewal of the said licence under Section 192(1) and (2) and conservancy fees for the aforesaid period?

- 23.** Before deciding the aforesaid issues, it would be apposite to quote the relevant provisions of the Howrah Municipal Corporation Act for the sake of ready reference and proper adjudication of this case as under:

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Section 102 of the said Act reads as under: -

102. [Certificate of enlistment for profession, trade and calling. [Substituted by Act No. 15 of 2015, dated 24.7.2015.]

(1) Every person engaged or intending to be engaged in any profession, trade or calling, as categorized in, Schedule III and as may be detailed in the guidelines issued by the State Government for the purpose, in Howrah Municipal Corporation area, either by himself or by an agent or representative, shall obtain a Permanent Certificate of Enlistment or Provisional Certificate of Enlistment, as the case may be, as per modalities specified in sub-section (2), or get the Permanent Certificate of Enlistment renewed, on or before the expiry of the validity period thereof, from the Commissioner of the Corporation or, in his absence, from the officer authorized to function as the Commissioner, upon presentation of an application together with such application fee as specified in the guideline, at such rates, not exceeding rupees two thousand and five hundred per annum, and also the documents as may be determined by the State Government by issuance of guidelines from time to time, Application form for the purpose shall be available either from the Corporation office on payment of such fee as may be determined by the Corporation or through the web portal:

Provided that the Provisional Certificate of Enlistment shall not be renewable, and on or before completion of the validity period of Provisional Certificate of Enlistment, the same has to be converted into Permanent Certificate of Enlistment:

Provided further that such enlistment or renewal thereof shall not absolve such person from any liability to take out any license under this Act or any other law for the time being in force.

(2) Notwithstanding anything contained in sub-section (1), the application for enlistment of profession, trade and calling may also be submitted through web portals, as may be determined by the State Government along with the manner of submission of such applications in the guidelines mentioned in sub-section (1). In the case of applications under this sub-section, where any or all necessary statutory clearance remain pending. Provisional Certificate of Enlistment shall be issued by the Commissioner for a period of one year, and where all the statutory clearances are available, the Permanent Certificate of Enlistment be issued by the Commissioner within the time limit as may be determined by the guidelines under sub-section (1) on receipt of requisite fees. The recipient of the Provisional Certificate of Enlistment shall obtain all statutory clearances based on this Provisional Certificate of Enlistment and on or before the expiry of validity of the Provisional Certificate of Enlistment shall apply for Permanent Certificate of Enlistment, and shall receive the Certificate from the Corporation office on payment of requisite fee as may be determined by the guidelines. The manner of issuance of Provisional and Permanent Certificate of Enlistment shall be such as may be determined by the State Government in the Guidelines mentioned in sub-section (1).

(3) Permanent Certificate of Enlistment under sub-section (1) or sub-section (2) may be obtained for a maximum period of three years together and be renewed for a maximum period of three years together, subject to condition that the fee for enlistment for the entire period shall be deposited together at a time for which the certificate to be issues.]

Section 190 of the said Act reads as under: -

190. Warehouse go downs, etc. not to be established without permission.

- (1) No person shall, without the previous permission of the Commissioner, [and subject to the payment of such fees as may be determined by regulations, establish] [Words substituted for the word 'use' by W.B. Act 29 of 1990.] or materially alter, enlarge or extend the use of any premises as a warehouse or go down or for running a goods transport business either by his own carriers or by arrangement with the owners of such carriers.*
- (2) The Commissioner may refuse to give such permission or impose such condition as it thinks fit, if in his opinion such use would be objectionable due to traffic constraints in the vicinity of such premises or inadequacy of space for parking of vehicles or loading or unloading of goods; or would constitute a fire hazard or other nuisance.*

Section 191 of the said Act reads as under: -

191. Factory, etc. not to be established, etc., without permission of the Commissioner.

- (1) No person shall, without the previous written permission of the Commissioner [and subject to the payment of such fees as*

may be determined by regulations] [Words inserted by W.B. Act 29 of 1990.], establish in any premises, or materially alter, enlarge or extend, any factory or workshop or work-place in which it is intended to employ steam, electricity, water or other mechanical power.

(2) The Commissioner may, in accordance with such regulations as may be made by the Corporation, refuse to give permission under sub-section (1) if he is of opinion that the establishment, alteration, enlargement or extension of such factory, workshop or work-place in the proposed position would be objectionable by reason of the density of the population in the neighbourhood thereof or would be nuisance to the inhabitants of the neighbourhood.

Section 192 of the said Act reads as under: -

192. Eating houses, etc., not to be used without licence from Commissioner.

(1) No person shall, without or otherwise than in conformity with the terms of a licence granted by the Commissioner in this behalf, keep any eating-house, tea-shop, hotel, boarding house, bakery, aerated water factory, ice factory or other place where food is sold or prepared for sale.

(2) The Commissioner may at any time cancel or suspend any licence granted under sub-section (1) if he is of opinion that the premises covered by it are not kept in conformity with the terms of such licence or the provisions of any rules and regulations, relating to such premises, whether the licence is prosecuted under this Act or not.”

- 24.** Upon meticulous perusal of the aforesaid provisions and judgments relied upon by the learned counsel, this court is of the opinion that at the time of renewal of Certificate of Enlistment for profession, trade and calling upon presentation of an application together with such application fee as specified in the guideline, at such rates, not exceeding rupees two thousand and five hundred per annum, and also the documents as may be determined by the State Government by issuance of guidelines from time to time, Application form for the purpose shall be available either from the Corporation office on payment of such fee as may be determined by the Corporation or through the web portal.
- 25.** It is undisputed that the petitioners had applied for renewal of licence through the online Trade Licence Portal for the financial year 2019-20 and, thereafter, from time to time, save and except for the period 2021-22. However, the Howrah Municipality sat tight over the issue of renewal. No response was also provided to the petitioner for non-renewal of the licence, although the business of hotel -cum- bar was running smoothly and continuously without disturbance either from the Howrah Municipal Corporation or any other authorities.
- 26.** Suddenly, the Howrah Municipal Corporation has demanded a total amount of Rs. 12,96,000/- through SMS as well as over telephone, as

the demand notice was issued on 14.07.2023 including towards license fees under Section 192 (1) and (2) of HMC Act, 1980 as well as penalty and arrears and same was valid up till 13.08.2023 for renewal of the Certificate of Enlistment (Trade License).

- 27.** The aforesaid demand from the respondent no. 2 at the time of renewal of licence, in view of this Court, is not at all permissible since no such charges/fees were demanded by the Howrah Municipal Corporation, even while renewal of earlier licence. The charges/fees under Section 190 (1) & (2) or under other heads are wholly different from the fees for the Certificate of enlistment for profession, trade and callings.
- 28.** The Petitioner's purpose for renewal is only enlistment. Multiple separate licenses and registrations are required from different authorities including the Howrah Municipal Corporation to run a hotel-cum-bar covering business operations, food, alcohol service, safety and labour compliance viz. Trade license, building permit and occupancy certificate, Fire Safety NOC, Police License/Lodging house license, GST Registration, Bar/liquor license, FSSAI License if the hotel prepares and serves food or operates a restaurant, EPF & ESI registrations, etc. The Certificate of enlistment for profession, trade and callings is only for the purpose of enlistment. It does not permit

running hotel-cum-bar without registration and obtaining licenses. The charges/ fees under the heads of Conservancy, eating house, restaurant, hotel, bar, arrear and penalty can be charged and/or demanded by the Howrah Municipal Corporation from the petitioner (s) in accordance with law.

29. The judgments relied upon by the Learned Sr. counsel are squarely applicable in the present facts and circumstances as far as they hold that the renewal of enlistment is not dependent on separate permissions or licences.
30. As to the second question, whether the petitioners are liable for the charges under Section 192, conservancy and arrears, this Court makes no adjudication on merits. Those heads may be demanded from the petitioners in accordance with law, on notice to the petitioners and after affording them an opportunity of being heard. It is open to the petitioners to raise all objections available to them, and the basis of any arrears and penalty, in such proceedings and if the respondents are entitled to recover the demanded amount, they may proceed against the petitioners for recovery of amount due in accordance with relevant rules and law
31. Accordingly, **WPA No. 16961 of 2023** stands **allowed** without order as to costs.

- 32.** Connected applications, if any, are also, thus, disposed of.
- 33.** The Respondents, particularly the Commissioner, Howrah Municipal Corporation, are directed to renew the **Certificate of Enlistment** for the period as prayed for, charging charge/fee as applicable to the petitioners' business in accordance with relevant provisions and law.
- 34.** Needless to mention here that disposal of this writ petition shall not preclude the respondents particularly Howrah Municipal Corporation to recover the charges/fees under several heads, as applicable to the petitioners' business of hotel-cum-bar including penalty. It is also clarified that the writ petitioners shall not be entitled to carry on business only on the basis of Certificate of Enlistment to be issued by the HMC.
- 35.** Interim order, if any, stands vacated.
- 36.** Parties shall act on the server copies of this Judgment duly downloaded from the official website of the High Court at Calcutta.
- 37.** Urgent Photostat certified copies of this Judgment, if applied for, be supplied to the parties upon compliance of all the necessary and legal formalities.

(Ajay Kumar Gupta, J.)