IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.7956 of 2014

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M/s Ashiana Hertitage Hotels Pvt. Ltd.

.... Petitioner/s

Versus

The State of Bihar & Ors

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Ravi Shankar Ganguli

For the Respondent/s : Mr.Vikash Kumar, PAAG

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CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA

and

HONOURABLE JUSTICE SMT. ANJANA MISHRA

ORAL ORDER

(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

19 24-06-2015 A supplementary counter affidavit is filed on behalf of respondent Nos. 1 and 2, in which it is stated that a notification dated 15.05.2015 has been issued by the order of the Governor of Bihar in exercise of power under Section 3A of the Bihar Taxation on Luxuries in Hotels Act, 1988, under which it has been decided to exempt such proprietor or a class of proprietors of the newly constructed Hotels in State and registered under Section 5 of the said Act, who have started their hotel business in between the Ist July, 2011 to 30th June, 2016 from levy of luxuries tax for 7 years from the date of starting their hotel business in accordance with para- 3 (ii) (a) of the Industrial Incentive Policy, 2011.

It is further clarified in the said notification that the exemption from the Luxury tax shall be applicable from the Ist July, 2011 in terms of the effective date of Industrial Incentive

Policy, 2011. It is also clarified that the Tax collected during this period by such hotels from the customers shall be deposited in the Government Exchequer.

In view of the aforesaid notification, the writ application has become infructuous and it is, accordingly, dismissed as infructuous.

(Ramesh Kumar Datta, J)

V.P.Sinha/-

(Anjana Mishra, J)

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