

mm

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVILAPPELLATE JURISDICTION**

**CIVIL APPLICATION NO. 2485 OF 2016
IN
WRIT PETITION NO. 5132 OF 2016**

The Indian Hotels Company Ltd. ...Applicant
(Orig.Petitioner)

Vs.

The State of Maharashtra & Ors. ...Respondents

Mr. R.A. Dada, Senior Counsel a/w. Mr. R.K. Satpalkar
i/b. M/s. Mulla & Mulla for the Applicant
Mr. P.P. Kakade, AGP for the State Respondents

**CORAM : SHANTANU S. KEMKAR &
M.S. KARNIK, JJ.
DATED : 21ST SEPTEMBER, 2016**

P.C. :

Heard on Civil Application No. 2485 of 2016. Learned Senior Counsel appearing for the Applicant/Petitioner submits that the Petitioner's appeal against the order passed by the Collector is pending before the Commissioner. He submits that before the Commissioner the Petitioner has also prayed for grant of stay. However, the stay application has not been decided as yet and in the meanwhile the State is proceeding to take coercive steps against the Petitioner for the recovery of the

amount shown in the impugned demand notice.

2. Having considered the submissions made by the learned Counsel for the parties keeping in view the fact that the Petitioner's application for stay is pending before the Commissioner we dispose of this civil application by directing the Commissioner to decide the Petitioner's application for stay in appeal filed by the Petitioner under Section 10A Entertainments Duty (as amended in 2010) Act, 1923 in accordance with law as expeditiously as possible. Till the Petitioner's application for stay is decided by the Appellate Authority (Commissioner), no coercive steps be taken against the Petitioner in pursuance of the impugned notice dated 1st September, 2016.

3. In case any adverse decision is taken by the Commissioner on the application of stay filed by the Petitioner the decision be not implemented for a period of 2 weeks enabling the Petitioner to seek appropriate remedy as may be available in accordance with law.

4. The Civil Application is disposed of with liberty to file fresh civil application in regard to prayer made for amendment in the Petition.

(M.S. KARNIK, J.)

(SHANTANU S. KEMKAR, J.)