HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE G.SHYAM PRASAD

Writ Petition No.37098 of 2016

Order: (per V.Ramasubramanian, J.)

The petitioner who was awarded the contract for a special tourism project under the Tourism Policy of the Government of Telangana has come up with the present writ petition seeking a *mandamus* to direct the respondents to consider their representations for exemption under Section 8 of the Telangana Entertainment Tax Act read with Rule 34 of the Telangana Entertainment Rules.

2. Heard Mr. S.Ravi, learned Senior Counsel for the petitioner. Mr. J.Anil Kumar, appeared on instructions from the learned Special Government Pleader for Commercial Taxes (Telangana).

3. It appears that by G.O.Ms.No.220, Youth Advancement, Tourism and Culture Department, dated 07-11-2000, the petitioner was awarded a contract on Build-Operate-Transfer (BOT) terms, in Public-Private Partnership (PPP) Mode, for the development of an Amusement Park. Though under the terms of the contract, all taxes were exempt, the Government now took a stand that the expression "amusement" is different from "entertainment". Therefore, the petitioner submitted representations dated 13-11-2015 and 06-9-2016 under the relevant provisions of the Act and the Rules for the grant of exemption. Since those

representations have not evoked any response, the petitioner is before us.

4. There is no dispute about the fact that under Section 8(1) of the Telangana Entertainment Tax Act, the State Government is entitled to grant exemption by way of special order, from payment of the entertainment tax, subject to the prescriptions contained in the Statute. Rule 34 of the Telangana Entertainment Tax Rules, prescribes the procedure for the submission of the applications for exemption. The petitioner has submitted their applications for exemption in terms of the Statute and the Rules.

5. Therefore, the writ petition is disposed of directing the 1st respondent to consider the applications of the petitioner for exemption dated 13-11-2015 and 06-9-2016 in the light of the report already submitted by the Commissioner, Commercial Taxes in CCT's Reference No.AI(3)/2/2012, dated 07-5-2016 and pass orders in accordance with law within a period of 6 (six) weeks. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

G.SHYAM PRASAD, J.

14th November, 2016.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE G.SHYAM PRASAD

Writ Petition No.37098 of 2016
(per VRS, J.)

14th November, 2016.
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