THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

WRIT PETITION NO.14204 OF 2006

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

When the matter came up on 18.07.2016, Sri M.Brahma Reddy, learned counsel for the petitioner, sought an adjournment and the matter was posted to 21.07.2016. Again, on a request made by the learned counsel for the petitioner, the matter was adjourned till today i.e., 25.07.2016. Today, neither is Sri M.Brahma Reddy, learned counsel for the petitioner, present nor is there any representation on his behalf.

The proceedings under challenge in this Writ Petition is the Form I notice dated 03.06.2006, and the urgent notice dated 24.06.2006, calling upon the petitioner to pay the entertainment tax dues. The demand notice in Form I refers to the entertainment tax dues for the years 1984-85, 1985-86, 1988-89, 1990-91 and 1991-92 for a total sum of Rs.1,97,998/-. The petitioner was informed thereby that, if the said amount referred in the notice of attachment was not paid, then further proceedings would be taken.

When the matter came up for hearing on 01.05.2007, the Division Bench noticed that the proceedings under challenge were consequential notices, and not the original orders of assessment; and, consequently, the interim order granted earlier on 14.07.2006 was vacated. Ever since 01.05.2007, there is no interim order in force, and it was open to the respondents to take further action in accordance with the Form I notice. Even otherwise, as the original assessment order has not been subjected to challenge in these writ proceedings, issuance of the consequential demand notice, by the respondents, cannot be faulted. We see no reason, therefore, to grant the relief sought for in this Writ Petition.

The Writ Petition fails and is, accordingly, dismissed. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(A.SHANKAR NARAYANA, J)

25th July 2016
RRB