

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP No. 10373 of 2006 (O&M)
Date of decision: 17.11.2016

Regal Theatre, Jalandhar

..... Petitioner

VS

State of Punjab and others

..... Respondents

Coram: **Hon'ble Mr. Justice Rajesh Bindal**
 Hon'ble Mr. Justice Harinder Singh Sidhu

Present: Mr. Vikram Jain, Advocate, for the petitioner.

Mr. Piyush Bansal, Deputy Advocate General, Punjab.

Rajesh Bindal, J.

The issue raised in the present petition is regarding payment of entertainment tax from the petitioner. At the time of hearing, it was not disputed that the issue raised in the present is squarely covered by the judgment of this Court in CWP No.987 of 2005—Naulakha Theatre, Ludhiana vs. State of Punjab and others, decided on 7.5.2013, against which though Special Leave Petition was filed, however, no interim stay has been granted.

For the detailed reasons recorded in Naulakha Theatre, Ludhiana's case (supra), the present petition is dismissed.

(Rajesh Bindal)
Judge

17.11.2016
sharmila

(Harinder Singh Sidhu)
Judge

Whether speaking /reasoned
Whether Reportable

Yes/No
Yes /No