

***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION***

WRIT PETITION NO. 2664 OF 2017

Viacom 18 Media Pvt. Ltd. ... Petitioner
Vs
1. The State of Maharashtra & Ors. ... Respondents

Mr. Prakash Shah with Mr. Abhijeet Singh, Mr. Rajan Mishra and
Mr, Saunak Gupta i/b Mihir P. Deshmukh for the Petitioner.

Ms. Sushma Bhende, AGP, for the Respondent Nos.1 to 3.

**CORAM : S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.**

THURSDAY, 02ND MARCH, 2017

P.C. :

1 The petitioner is aggrieved and dissatisfied by a notice of demand styled as a 48 Hours' Notice dated 27th February, 2017, calling upon it to forthwith deposit the sum of Rs.3,16,36,000/- and interest thereon at 24% being the arrears of the entertainment duty, failing which, the authority under the Bombay Entertainment Duty Act has communicated that it would proceed to recover it as arrears of land revenue by taking recourse to all such powers as are available in that behalf under the Maharashtra Land Revenue Code, 1966.

2 The petitioner submits that against the order of the Additional District Collector, Mumbai Suburban District, determining the entertainment duty, the petitioner approached the Appellate Authority, namely, the Divisional Commissioner, Mumbai Suburban District. That appeal is pending.

3 After hearing both sides and without expressing any opinion on the rival contentions, we are of the opinion that the writ petition can be disposed of with a direction to the Appellate Authority to hear the petitioner and dispose of the appeal as expeditiously as possible and within a period of three (3) months from the date of receipt of a copy of this order. There shall be no recovery by coercive means during the pendency of the appeal.

4 The writ petition is disposed of by clarifying that this Court has not expressed any opinion on the merits of the contentions raised in the writ petition and in the pending appellate proceedings. The appeal shall be disposed uninfluenced by the outcome of this writ petition.

B.P. COLABAWALLA, J.

S.C. DHARMADHIKARI, J.