

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

**CWP No. 22630 of 2017
Decided on : 04.10.2017**

M/s Laqshya Media Pvt. Ltd.

. . . Petitioner

Versus

State of Punjab and others

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL**

PRESENT: Mr. Viren Jain, Advocate
for the petitioner.

AJAY KUMAR MITTAL, J. (Oral)

The petitioner has approached this Court under Articles 226/227 of the Constitution of India, seeking quashing of the demand notice dated 26.07.2017 (Annexure P-5) issued by respondent No.3, whereby, again illegal demand of 'Advertisement Tax' has been raised, which is stated to be contemptuous to the order dated 23.08.2016 (Annexure P-4), passed by this Court in CWP No. 4215 of 2016. Besides making other prayers, a further prayer for issuance of a writ in the nature of *Mandamus*, restraining the respondents, their employees and agents from making illegal demands of payment of aforesaid 'Advertisement Tax' has been made.

2. After arguing for sometime, learned counsel for the petitioner submitted that he may be allowed to withdraw the present writ petition with liberty to the petitioner to file a detailed and comprehensive representation before the respondents against Annexure P-5, which has been impugned in the present writ petition. However, direction may be issued to the respondents to decide the same within a time bound manner after affording an opportunity of hearing to the petitioner and by passing a speaking order, in accordance with law.

3. After hearing learned counsel for the petitioner, perusing the averments made in the writ petition and without expressing any opinion on the merits of the controversy, we deem it appropriate to dispose of the present writ petition by permitting the petitioner to file a detailed and comprehensive representation before the Commissioner, Municipal Corporation, Ludhiana-respondent No.2 within a week from today. In case such a representation is filed, the same shall be decided by respondent No.2 within a period of next two weeks, after affording an opportunity of hearing to the petitioner by passing a speaking order, in accordance with law.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

October 04, 2017

J.Ram

Whether speaking/reasoned: *Yes/No*

Whether Reportable: *Yes/No*