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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 2041/2017**

FASHION DESIGN COUNCIL OF INDIA ..... Petitioner
Through : Mr. Jitendra Singh, Mr.Sharad Bhansali, Advocates.

versus

GOVERMENT OF NCT OF DELHI & ORS. ..... Respondents
Through : Mr. Shadan Farasat, Mr.Ahmed Said, Advocates.

**CORAM:**
**HON'BLE MR. JUSTICE SANJIV KHANNA**
**HON'BLE MS. JUSTICE PRATHIBA M. SINGH**

**O R D E R**

**%** **23.11.2017**

The petitioner has deposited payments equal to 100% of the tax levy for the event which was held from 15th March, 2017 to 19th March, 2017. The event is over and the amount deposited has been kept in an FDR in this Court.

2. The petitioner has challenged the Constitutional vires of retrospective amendments in the Delhi Entertainments and Betting Tax Act, 1996 in another writ petition in which judgment is reserved and is to be pronounced.

3. Keeping in view the aforesaid position, we do not see any purpose in keeping the present writ petition pending, in as much as, finally, an assessment would have to be made. The assessment should await the judgment in the writ petition in which, challenge is made to the constitutional vires of the retrospective amendments to the Delhi

Entertainments and Betting Tax Act, 1996.

4. With the consent of learned counsels for the parties, we dispose of the present writ petition with the direction that the adjudicating authority would await the judgment in *W.P.(C) 2563 of 2013 - `Fashion Design Council of India Vs. Government of NCT & Ors',* challenging the constitutional vires of the retrospective amendments to the Delhi Entertainments and Betting Tax Act, 1996 and thereafter, proceed further with the assessment proceedings. Depending upon the decision either the amended or unamended provisions would apply.

5. The petitioner would obviously have full right to participate in the assessment proceedings and raise all the contentions and issues which would be examined.

6. The respondent and the petitioner are at liberty to approach this court by way of an application for release of the amount/FDR after the adjudicating order is passed or even earlier, on decision of the writ petition challenging the constitutional vires.

7. The FDR would be renewed from time to time till further orders.

8. This writ petition is disposed of in above terms with no order as to costs.

**SANJIV KHANNA, J.**

**PRATHIBA M. SINGH, J.**

**NOVEMBER 23, 2017**

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