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

\+ **W.P.(C) 4015/2017**

FASHION DESIGN COUNCIL OF INDIA ..... Petitioner

Through: Mr. Arshad Hidaytullah, Senior Advocate with Mr. Jitendra Singh and Mr.Vaibhav Sharma, Advocates.

versus

GOVERNMENT OF NCT OF DELHI & ANR ..... Respondents

Through: Mr. Gautam Narayan, Additional Standing counsel with Mr. R.A. Iyer, Advocate along with Mr. Neeraj Gupta, ITO.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

<u>O R D E R</u>

% **09.05.2017**

<u>CM APPL No. 17693/2017 (for exemption)</u>

1. Allowed, subject to all just exceptions.

<u>WP (C) 4015/2017 & CM APPL 17692/2017 (for stay)</u>

2. Notice. Mr. Gautam Narayan, learned Additional Standing counsel accepts notice on behalf of the Respondents.

3. The challenge in this writ petition is to an order dated 10th April, 2017 passed by the Competent Authority and communicated to the Petitioner by the Entertainment Tax Officer in the Office of the Commissioner of Excise,

Entertainment & Luxury Tax, Government of NCT of Delhi.

4. A perusal of the order dated 10th April, 2017 communicated to the Petitioner reveals that the a request for exemption from payment of entertainment tax under Section 14 (3) (c) of the Delhi Entertainments & Betting Tax Act, 1996 ('Act') in respect of the event Titled 'Amazon India Fashion Week AW-17 which is to be held at Jawahar Lal Nehru Station Gate No.2, Lodhi Road, New Delhi from 15th to 19th March 2017 was denied on the ground that it was not covered under Section 14 of the Act. However, as has been explained in the order dated 25th November, 2013 passed by this Court in Writ Petition (Civil) No. 4599 of 2013 (***Fashion Design Council of India v. Govt. of NCT of Delhi***), such an order had to be preceded by a hearing. In the instant case, no such hearing was given to the Petitioner before the impugned order was passed.

5. In that view of the matter, the Court sets aside the impugned order dated 10th April, 2017. The Competent Authority is directed to pass a fresh reasoned order on the Petitioner's application for exemption from payment of entertainment tax after giving the Petitioner an opportunity of being heard. The entire exercise be completed by the Competent Authority within a period of six weeks from today. The Petitioner will be given at least ten days' advance notice of the date, time and venue of the hearing by the Competent Authority.

6. The petition is disposed of in the above terms. The application is disposed of.

7. The other questions raised in the present petition are left open for decision at an appropriate stage.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 09, 2017
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