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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **W.P.(C) 10681/2015**

PROCAM INTERNATIONAL PRIVATE LIMITED ..... Petitioner
Through: Mr. Pranaya Goyal, Advocate

versus

ENTERTAINMENT TAX OFFICER & ORS. ..... Respondents
Through: Mr. Gautam Narayan, ASC and Mr. R. A. Iyer, Advocates

CORAM: JUSTICE S. MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **18.05.2017**

1. The challenge in the present petition is to the Show Cause Notice ('SCN') dated 23rd October, 2015, issued by the Entertainment Tax Officer, Office of Commissioner Excise, Entertainment & Luxury Tax, Government of NCT of Delhi for the Airtel Delhi Half Marathon, 2015 which was to be held in November, 2015.

2. It is pointed out by learned counsel for the parties that two earlier SCNs dated 24th November, 2011 and 20th November, 2014 issued to the Petitioner under the Delhi Entertainments and Betting Tax Act, 1996 resulted in assessment orders which were the subject matter of appeals before the Appellate Authority.

3. Learned counsel for the Petitioner states that the Petitioner has opted to file

the present petition in this Court because the Appellate Authority is not expeditiously hearing the appeals pending before it. This is causing prejudice to the Petitioner.

4. The above reason is not by itself a good reason for this Court to exercise jurisdiction under Article 226 of the Constitution of India at the stage of an SCN being issued when, clearly, an alternative remedy is available to the Petitioner.

5. It is pointed out that Petitioner has already replied to the SCN. It is directed that the adjudication of the SCN be completed not later than two months from today with the participation and cooperation of the Petitioner, who will not seek unnecessary adjournments.

6. If the order is against the Petitioner or grants the Petitioner a partial relief it is open to the Petitioner to file an appeal which will be heard along with the appeals of the earlier years, if still pending. In any event, all appeals of the Petitioner should be disposed of not later than six months from the date of the institution of the last of the appeals.

7. The writ petition is dismissed with the above observations.

8. The interim order dated 20th November, 2015 is vacated.

S. MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 18, 2017