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

GSTR No. 17 of 2009 (O&M)

Date of decision: 13.9.2018

M/s Bright Star Hotels Private Limited .. Petitioner

vs

State of Haryana .. Respondent

**Coram: Hon'ble Mr. Justice Rajesh Bindal
Hon'ble Mr. Justice Amit Rawal**

Present: None for the petitioner.
Ms. Mamta Singla Talwar, Deputy Advocate General, Punjab.

Rajesh Bindal, J.

While accepting the application filed by the assessee, the Haryana Tax Tribunal, Chandigarh (for short, 'the Tribunal'), vide order dated 13.3.2018, referred the following questions of law to this Court arising out of order dated 29.8.2005 passed in STA No. 652 of 2004-05:-

> "1. Whether the Hotel Expenditure Tax forms part of the gross turnover specifically in view of Section 2 (gg) of the Haryana General Sales Tax Act and Section 5 of the Expenditure Tax Act?
>
> 2. Whether the levy or Tax (in this case the Hotel Expenditure Tax) indisputably collected under a statutory obligation (i.e. The Expenditure Tax Act which obligates the assessee to collect the said tax payable by the consumer) by the assessee is liable to be included in the 'gross turnover'?"

Though record was received by this Court from the Tribunal way back in the year 2009, however, till date the petitioner has not furnished the printed paper book.

A perusal of the statement of case shows that the amount involved in the present petition is ₹ 40,977/- pertaining to the assessment year 1997-98.

When the case was taken on 13.8.2014 and 5.2.2016, none had appeared for the petitioner. Even today, the position remains the same. We return the question unanswered.

(Rajesh Bindal)
Judge

13.9.2018
vs

(Amit Rawal)
Judge

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No