IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-24070-2014
Date of Decision: July 19, 2018

M/s Sikri Multiplex Cinema Pvt.Ltd.

.....Petitioner

Versus

Union of India and others

......Respondents

CORAM: HON'BLE MR.JUSTICE SURYA KANT
HON'BLE MR. JUSTICE SUDIP AHLUWALIA

Present: Mr.Jagmohan Bansal, Advocate for the petitioner.

Mr.Ish Puneet Singh, Advocate for respondent No.1.
Mr.Sunish Bindlish,Advocate for the respondent Nos.2 and 3.

....

SURYA KANT, J.(ORAL)

The petitioner has laid challenge to the Circular dated 13.12.2011 issued by Central Board of Excise & Customs, New Delhi in purported exercise of its powers under Section 83 of the Finance Act, 1994 read with Section 37B of the Central Excise Act, 1944.

[2] Learned counsel for the petitioner points out that an assessment order levying Service Tax has since been passed against the petitioner and hence he may be permitted to withdraw the writ petition with liberty to file statutory appeal against the said order.

[3] Ordered accordingly.

[4] Since the petitioner has challenged the Circular dated 13.12.2011 primarily on the ground of discrimination, namely, that no such Service Tax was levied on the basis of the said Circular on similarly placed

Cinema Halls, we permit the petitioner to raise all the grounds in the appeal. If petitioner files the appeal within one month from today, then the appeal shall not be taken to be barred by limitation and the Appellate Authority shall consider and decide the pleas taken up by the petitioner before this Court , on merits.

[5] The appeal shall be decided within four months from the date of of its filing.

[6] The writ petition is disposed of in above terms.

(SURYA KANT)
JUDGE

July 19, 2018 **(SUDIP AHLUWALIA)**
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1. Whether speaking/reasoned ? Yes/No
2. Whether reportable ? Yes/No