

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

**CWP No.10861 of 2019 (O&M)
Date of Decision: 05.03.2020**

M/s Solitaire Cinemas, Ludhiana through its partner Shri Virender
Pal Singh Chawla

Petitioner

Versus

State of Punjab and others

Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Sandeep Goyal, Advocate and
Mr Pranav Jain, Advocate
for the petitioner.

Mr. Rameeza Hakeem, Addl. A.G., Punjab.

AJAY TEWARI, J. (Oral)

[1] This writ petition has been filed for quashing of orders dated 06.03.2019 for years 2013-14, 2014-15, 2015-16 and 2016-17 [Annexures P-26 and P-29] passed by respondent No.5.

[2] Today, Sh. Karan A. Singh, Financial Commissioner (Taxation), Punjab is present in the Court. He very candidly accepts the fact that after the omission of Rule 17 [in the Punjab Entertainments Duty Rules, 1956 in the year 1966] there was a vacuum in the Punjab Entertainments Duty Act, 1955 Act and has undertaken that the State will immediately take conscious decision on the consequential action, if any, which is required.

[3] Affidavit dated 02.03.2020 of Sh. Tejinder Singh Virk,

Joint Excise and Taxation Commissioner (GST), Punjab was filed wherein it has been accepted that impugned order has been withdrawn with liberty to proceed as per Punjab Entertainments Tax (Cinematographs Show) Act, 1954.

[4] Learned counsel for the petitioner states that he is satisfied with this.

[5] In the circumstances, the petition stands disposed of setting aside the impugned orders with liberty as prayed for.

[6] Since the main case is disposed of, the pending application, if any, stands disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

March 05, 2020

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| 1. Whether speaking/ reasoned | : | Yes / No |
| 2. Whether reportable | : | Yes / No |