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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 258 OF 2023

Rajputtana Castle Resorts and
Clubs Private Ltd., (formerly known
as M/s. Hotel Sai Siddhi Private Ltd.) ... Petitioner

vs.

The State of Maharashtra & Ors. ... Respondents

.....

Mrs. Jai Kanade i/b Sonal Doshi & Co. for the Petitioner.
Ms. S. D. Vyas, 'B' Panel Counsel for Respondents No. 1 to 4.

.....

**CORAM : NITIN JAMDAR &
ABHAY AHUJA, JJ.**

DATE : 20 MARCH 2023

P.C. :-

On 12 January 2023, we had passed the following order :

*“Having considered the earlier orders passed
and that a demand made by the Respondents
towards entertainment duty, pertains to the
event that has taken place in the year 2011 and
no amount is deposited pursuant thereto,
unless, the Petitioner deposits atleast 50% of
the duty demanded, we would not
entertain this Writ Petition further.*

*2 Learned Counsel for the Petitioner, on
instructions, states that four weeks time may be*

granted. We decline this request, considering the time span and the fact that no deposit has been made and direct that it should be paid within two weeks.

3 On this condition, ad-interim order is continued till next date i.e. 25 January 2023. If the amount is not paid within two weeks, ad-interim order will stand vacated”.

2. Thereafter, on 25 January 2023, when the petition came up on board, it was noted that the amount was not deposited and the ad-interim order stood vacated. Today also the amount is not deposited.

3. The learned Counsel for the Petitioner states that no instructions have been received in respect of deposit of the amount.

4. We had placed this condition as we noted that the litigation is pending since the year 2011 and there is a demand of entertainment tax of that year. Throughout the proceedings, the Petitioner has received protection for recovery without any deposit. From the title of the petition, it is to be noted that the Petitioner is running a club and a resort. The demand is to the tune of Rs. 12,48,000/- which was of the year 2011. Still in the year 2023, we had put a condition of deposit of 50% without considering devaluation thereof. That is also not been complied with. In light of that position, we are not inclined to extend our discretionary jurisdiction any further.

5. The writ petition is accordingly rejected.

ABHAY AHUJA, J.

NITIN JAMDAR, J.