

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

208

CWP-1777-2003

Date of decision:27.02.2023

CAIPTAL CINEMA PATIALA

.... Petitioner

Versus

STATE OF PUNJAB AND ORS.

.... Respondents

CORAM: HON'BLE MS. JUSTICE RITU BAHRI

HON'BLE MRS. JUSTICE MANISHA BATRA

Present : Mr. Surjeet Bhadu, Advocate for the petitioner.

Mr. Saurabh Kapoor, Addl. A.G., Punjab.

RITU BAHRI, J. (oral)

Learned counsel for the petitioner has referred to an order passed by this Court in CWP-14286-2004 tilted as ***Adarsh Theatre Amritsar vs. State of Punjab and Ors.***, whereby, the petitioner had challenged the order dated 14.07.2004 passed by the Excise and Taxation Commissioner, Patiala, Punjab declining the request for reduction of seats of Adarsh Theatre. This writ petition was disposed of by referring to the judgment passed by the Division Bench of this Court titled as ***M/s Navdeep Theatres (P) Ltd. City Centre, Amritsar vs. State of Punjab and another, 2018 (2) RCR (Civil) 777***, which had been disposed of by giving liberty to the petitioner to file appeal under Section 5(3) of the Punjab Cinemas (Regulation) Act, 1952.

In the present case as well, the petitioner has challenged the quashing of notices dated 18.07.2002 (Annexure P-10) and dated 24.12.2002(Annexure P-14) whereby, he was given an final opportunity to deposit the amount of Rs.81,56,505/- for recovery upto 31.03.2002 (Annexure

P-10) and the order dated 24.12.2002 his request for reduction of seats as well as rates (Annexure P-14) was declined.

Keeping in view the order passed in abovesaid judgments, this petition is disposed of by giving liberty to the petitioner to file an appeal to avail alternate remedy under Section 5(3) of the Punjab Cinemas (Regulation) Act, 1952 within six weeks.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.02.2023
Jyoti-IV

Whether speaking/reasoned:	Yes/No.
Whether reportable :	Yes/No