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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-2804-2005 (O&M)

Date of Decision: 1st September, 2025

*M/S. HOT MILLIONS PARTNERSHIP CONCERN THROUGH ITS
MANAGING PARTNER, COL. (RETD.) A.B. SINGH*

.....Petitioner(s)

V/s.

UNION TERRITORY, CHANDIGARH AND OTHERS

.....Respondent(s)

CORAM: HON'BLE MR. JUSTICE ASHWANI KUMAR MISHRA
HON'BLE MR. JUSTICE ROHIT KAPOOR

Present Mr. Kanwaljit Singh Mahal, for the petitioner.

Mr. Sumeet Jain, Addl. Standing Counsel, and
Mr. Varun Veer Chauhan, Junior Panel Counsel,
for the respondents No.1 to 3 (U.T., Chandigarh).

ASHWANI KUMAR MISHRA, J. (Oral)

CM-2829-CWP-2025

This application is filed by the respondents-U.T., Chandigarh
for placing on record notification dated 18.03.1962 and for exemption from
filing certified/certified copy thereof.

Application is allowed as prayed for.

CWP-2804-2005 (O&M)

1. The petitioner is aggrieved by an assessment order dated
07.02.2005, whereby the liability amounting to ₹1,79,379/- has been
imposed upon it towards the Entertainment Duty.

2. The demand imposed upon the petitioner, is under the Punjab
Entertainment Duty Act, 1955. This Act is a self-contained Code and

Section 12 of the said Act provides for remedy of appeal/revision. It is noticed that such remedy of appeal/revision has not been availed by the petitioner.

3. Having considered the matter at some length, we find that various factual aspects also arise for determination in the present case. In such circumstances, entertainment of the Writ Petition, in the first instance, would not be desirable. Though, we are conscious that this Writ Petition is pending for the last twenty years but considering the nature of dispute raised, we still deem it appropriate to relegate the petitioner herein to avail the statutory appeal/revision. It is further provided that if such alternative remedy of appeal/revision is filed within two weeks from today, the appeal/revision shall be entertained on merits without raising any objection with regard to limitation.

4. The Writ Petition is **disposed of** in the aforesaid terms.

5. All pending applications, if any, in this case are disposed of accordingly.

[ASHWANI KUMAR MISHRA]
JUDGE

[ROHIT KAPOOR]
JUDGE

September 1, 2025
Ess Kay

<i>Whether speaking / reasoned</i>	:	<i>Yes</i>	/	<i>No</i>
<i>Whether Reportable</i>	:	<i>Yes</i>	/	<i>No</i>