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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 21421/2005

SANDEEP KHURANA & ORS.

.....Petitioners

Through: Mr. Sanjeev Narula, Adv.

versus

GOVT. OF N.C.T. OF DELHI & ANR

.....Respondents

Through: Ms. Avni Singh, and Ms. Prapti Singh,
Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **14.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed challenging the amendments made to the Delhi Tax on Luxuries Act, 1996 (hereinafter “*the Act*”) enacted *vide* the Delhi Tax on Luxuries (Amendment) Act, 2004 which was notified on 2nd September, 2004.
3. The Petitioners No. 1 and 2 are stated to be “Budget Hotels” and are registered under the Act. Further, Petitioner No. 3 is stated to be an association of Budget Hotels.
4. As captured in the previous order dated 2nd July, 2025, the challenge in the present petition was to the luxury tax which was initially fixed at 10% and thereafter changed from time to time. The relevant portion of the said order reads as under:

“3. The Petitioners are primarily the Delhi Hotel and Restaurant Owners Associations and two members of the Association. Notice was issued in the present petition vide order dated 14th November, 2005. No interim order has been granted in this matter till date. Rule D.B. was passed on 4th September, 2006.”



5. Further, on the last date none had appeared for the Petitioners and the Court had issued notice to all parties. Mr. K. G. Gopalkrishnan, Id. SSC present on the said date had accepted notice on behalf of Respondent No. 1.

6. Today, Ms. Avni Singh, Id. Counsel accepts notice for Respondent No. 2 and submits that she has not received instructions.

7. However, none have entered appearance on behalf of the Petitioners. As per the Registry's report, Petitioner No. 1 & 3 have been served. Petitioner No. 2 is stated to have left the respective hotel and has not shared the future contact details.

8. Thus, despite being served none has appeared for the Petitioner. The petition is dismissed in default for non-prosecution.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 14, 2025/kp/msh