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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ CONT.CAS(C) 916/2025

FASHION DESIGN COUNCIL OF INDIA .....Petitioner

Through: Mr. Saurabh Suman Sinha, Mr. Jitendra Singh, Mr. Akshay Soni, Advs.

versus

MR. SUNNY KUMAR SINGH IAS & ANR. .....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE ANISH DAYAL

O R D E R

% **30.05.2025**

CM APPL. 36442/2025 *(Exemption)*

1. Exemption is allowed, subject to all just exceptions.

2. Application is disposed of.

CONT.CAS(C) 916/2025

1. This petition has been filed alleging wilful disobedience of order dated 22nd December 2017 in ***W.P.(C) 2563/2013*** and Judgment dated 5th August 2024. The Single Judge deliberated upon the difference of opinion of the Division Bench by the two Judges. Accordingly, relevant part of the concluding opinion is as under:

> 62. A reading of the above Rule clarifies that in cases of ticketed programmes/events, information in Form 5 has to be submitted and in cases of non-ticketed programmes/events, information in application Form 6 has to be submitted. The said information has to be provided at least seven clear days before the date of such event i.e. holidays have

to be excluded. The Commissioner, however, has the option to entertain the said applications at a shorter time period, provided the applicant makes an application in Form 7 giving cogent grounds or difficulties for not submitting the application earlier. A plain reading of Form 5 indicates that an applicant has to give details of place or places where shows are proposed to be held, specify the number of shows including special shows, if any, to be held on a daily basis, etc. In Form 6 an applicant has to provide details of place or places where shows are proposed to be held, details of expenses, sources for meeting the expenses, name of sponsors (Serial No. 10) and the amount sponsored by them, advertiser and the amount received from them. Details with regard to number of shows daily held, number of seats in each class, number of each kind of tickets, etc. too has to be furnished. Form 6 stipulates that an applicant should give details of the

amount of security deposit, if any, lying with the department if shows were previously held and amount of arrears of tax, if any, to be deposited in respect of shows previously held.

2. Relevant paragraphs of the Judgment in the Writ Petition, which has been referred to, are as under:

> 82. In view of the foregoing reasons, this court summarizes its findings and issues the following directions:
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> (1) The impugned amendment does not result in a valid levy of entertainment tax; mere amendment to the definition of "payment for admission" under Section 2 (m) of the Act cannot, in the absence of an amendment to the charging section, or introduction of a new charging section, introduce a levy. Therefore, the demands made on the basis of the amendments are hereby declared as contrary to Articles 14 and 265 of the Constitution of India.
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> (2) The impugned levy, to the extent it does not introduce a separate machinery also fails and a direction to that effect is also issued;

> (3) *Arguendo,* the impugned amendment is to be valid, it is not clarificatory but in fact a new amendment. Therefore, granting retrospective effect to it, would impose onerous and harsh conditions, that could never have been provisioned for by the event proprietors. As a result, the retrospective effect given to the impugned amendment is void as violative of Articles 14 and 265 of the Constitution of India.
>
> (4) The petitioners cannot be said to have waived their right to challenge the levy or collection of amounts as duty in the circumstances of these cases;
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> (5) The amounts collected by the respondents, from FDCI, BCCI, DEN and other petitioners are directed to be refunded to them, with interest @ 7 percent per annum from date of payment, within 8 weeks from today. In the case of GMR, the amounts collected towards sponsorship receipts (as opposed to ticket collections for which tax has been deposited in the normal course) shall be similarly refunded, with similar rate of interest within 8 weeks.

3. Counsel for petitioner states that despite these directions, amounts have not been refunded, by the respondents.

4. Accordingly, issue Notice to the respondents on steps being taken by the petitioner through all permissible modes including E-mail, etc.

5. Returnable on 10th October 2025.

6. Order be uploaded on the website of this Court.

ANISH DAYAL, J

MAY 30, 2025/ak/*kp*