

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Writ Petition No. 7841/2023

Geeta Star Hotels And Resorts Private Limited

-----Petitioner

Versus

State Of Rajasthan & Ors.

-----Respondents

For Petitioner(s) : Mr. Kamlakar Sharma, Sr. Adv. with
Mr. Madhusudan Rajpurohit

HON'BLE MR. JUSTICE MANINDRA MOHAN SHRIVASTAVA
HON'BLE MR. JUSTICE ANIL KUMAR UPMAN

Order

01/06/2023

The petitioner is challenging the demand notices dated 27.01.2023 & 20.02.2023 by which advertisement tax has been demanded from the petitioner.

The submission of learned counsel for the petitioner is that the Municipal Corporation has no authority of law to raise and demand of advertisement tax inasmuch as the charging Section i.e. Section 102 (1)(e) of the Rajasthan Municipalities Act, 2009 has been omitted/substituted w.e.f. 01.07.2017 with the implementation of the Rajasthan Goods and Services Tax Act, 2017.

Learned counsel for the petitioner has relied upon a Division Bench judgment of the Allahabad High Court dated 08.02.2019 rendered in **Writ Tax No.577/2018- M/s Pankaj Advertising Prop. Vs. State of U.P. & Ors.** wherein similar imposition of advertisement tax was held to be beyond legislative competence

of the Nagar Palika Parishad as the entry to that effect had been omitted/substituted.

In view of the above, let notices be issued to the respondents by registered post, returnable within 6 weeks.

Learned counsel for the petitioner is also directed to provide a copy of this petition in the Office of the learned Advocate General who shall ensure his presence on the next date.

List this case along with D.B. Civil Writ Petition No.1040/2023 for admission/final disposal immediately after six weeks.

Until further orders of this Court, no coercive steps shall be taken against the petitioner for realizing any advertisement tax pursuant to the demand notices dated 27.01.2023 & 20.02.2023.

(ANIL KUMAR UPMAN),J

(MANINDRA MOHAN SHRIVASTAVA),J

CHARU SONI /9