

Form No: HCJD/C-121.

**ORDER SHEET**  
**ISLAMABAD HIGH COURT, ISLAMABAD.**  
**JUDICIAL DEPARTMENT**

**Writ Petition No. 4176 of 2016**

***The Cineplex Cinema C/O DHA, Club (Pvt.) Limited.***  
***Vs***  
***Federation of Pakistan, etc.***

<b>S. No. of order/ proceedings</b>	<b>Date of order/ Proceedings</b>	<b>Order with signature of Judge and that of parties or counsel where necessary.</b>
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<b>04.11.2019.</b>	<b>Syed Tauqeer Bukhari, Advocate for the petitioner.</b> <b>Ch. Zakki Rizwan, Advocate for the respondent.</b> <b>Ch. Tariq Mehmood, ETO-I.</b>
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This order shall decide the instant petition as well as W.P No. 3990 of 2016 & W.P No. 3991 of 2016 as common questions of law and fact are involved.

2. The petitioners in all the petitions had challenged the notices received by them from the Respondent Department for collection of the entertainment duty. On 28.06.2019, this court had directed the petitioner to provide the data for sales for the period as required by the Excise & Taxation Officer within a reasonable time. It was pointed out that the petitioner in W.P No. 3990/2016 & 3991/2016 did provide the requisite data; however, the petitioner in W.P No. 4176/2016 did not do so.

3. Learned counsel for the parties submitted that in case of Cine Gold Cinema and Arena Cinema since the liability is being calculated on the basis of the data provided, hence the petitions can be disposed

of, however, learned counsel for the petitioners pointed out that the data has been asked for four years, whereas the petitioners have not supplied the same. Let the petitioner provide the data for the period demanded by the respondents. On the basis of the calculation made by the respondents regarding the levy of the entertainment duty a demand shall be raised to the petitioner, which shall be paid accordingly. In case the petitioners have grievance regarding the demand they can have recourse to the courts of competent jurisdiction. In so far as M/s Cineplex Cinema in W.P No. 4176 of 2016 is concerned since the referred petitioner has not provided any data, the respondents are entitled to proceed against the said petitioner on the basis of demand raised and do the needful for the recovery.

4. All the Writ petitions are disposed of in the above terms.

**(AAMER FAROOQ)**  
**JUDGE**

*\*Shakeel Afzal\**