

Supreme Court of India

Ashoka Theatres Pvt. Ltd., Rohtak vs State Of Haryana And Ors. on 22 March, 1988

Equivalent citations: AIR 1988 SC 2109, JT 1988 (2) SC 16

Bench: S Mukharji, S Ranganathan

JUDGMENT

1. Special leave granted and the appeal is disposed of as follows.

2. It is not necessary in the facts and circumstances of the case to decide the question whether in law any fresh notice apart from the type of the notice dated 21st July, 1981, indicated at page No. 32 of the S.L.P. Paper Book, was necessary for imposition of penalty. In the facts and circumstances of the case we are of the opinion that interests of justice will be served by directing that a fresh notice within a period of four weeks from this date indicating to the appellant that the respondent want to impose penalty under Section 15 of the Punjab Entertainment Duty Act. 1955, will be issued. Mr. Kapil Sibal, Senior Advocate, on behalf of his client states that his client will not raise any question of limitation if such a notice is issued and will take part in the proceedings pursuant to that notice. After giving due opportunity to the appellant for making his submissions and contentions, the respondents will pass an Order in accordance with law.

3. We, however, direct that the amount of penalty deposited by the appellant will continue to be there until disposal of this matter by the appropriate authorities for dispersal in accordance with the order to be passed herein.

4. In the facts and circumstances we set aside the judgment of the High Court in the aforesaid view of the matter. The appeal is disposed of accordingly.