

Court No. - 32

Case :- WRIT TAX No. - 625 of 2018

Petitioner :- M/S Maneesh Singh

Respondent :- State Of U.P. And 3 Others

Counsel for Petitioner :- Anil Kumar,Dharam Pal Singh

Counsel for Respondent :- C.S.C.,Abhinav Ojha

Hon'ble Krishna Murari,J.

Hon'ble Ashok Kumar,J.

Heard Shri D.P. Singh, learned Senior Counsel assisted by Shri Anil Kumar appearing for the petitioner and Shri Abhinav Ojha, learned counsel for the respondents.

It is contended that in view of Section 173 of the U.P. Goods and Service Tax Act, 2017, clause (b) of sub-Section (2) of Section 172 and Sections 192 and 193 of the U.P. Municipal Corporation Act, 1959 are omitted and, thus, the respondent-Municipal Corporation, is vested with no power to levy advertisement tax and it is only GST, which shall be applicable. It is further submitted that since now the Municipal Corporation is left with no authority to levy any advertisement tax, the impugned tender notice dated 24.03.2018 issued for realising advertisement tax is bad in law and is liable to be quashed.

Prima facie, the issue requires scrutiny.

Shri Abhinav Ojha, who has accepted notices on behalf of respondent nos. 2 and 3, prays for and is allowed three weeks' time to file counter affidavit. Petitioners will have two weeks thereafter for filing rejoinder affidavit.

List after expiry of the aforesaid period.

Till the next date of listing, further proceedings including the auction in pursuance to the impugned tender notice dated 24.03.2018 issued by Nagar Nigam, Gorakhpur shall remain stayed.

Order Date :- 11.4.2018

VKS