

**IN THE HIGH COURT OF SIKKIM
CIVIL EXTRA ORDINARY JURISDICTION**

W. P. (C) No. 34 OF 2016

M/s Future Gaming and
Hotel Services (P) Ltd.,
A private limited company registered
under the Companies Act, 1956,
Having its registered office at 355 – 359,
Daisy Plaza, 6th Street,
Gandhipuram, Coimbatore (Tamil Nadu) and
Branch office at Samdrupling Building,
Kazi Road, Gangtok,
East Sikkim – 737 101.

Through:

Mr. P. Ravichandran, Manager,
M/s Future Gaming and
Hotel Services (P) Ltd.,
Gangtok, Sikkim.

----- Petitioner.

-VERSUS-

1. Union of India,
Through its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, Delhi.

2. Commissioner of Service Tax, Siliguri
C. R. Building,
Harendra Mukherjee Road,
Hakimpara Siliguri H. O.,
District: Darjeeling,
West Bengal.
3. Superintendent of Central Excise and
Service Tax Gangtok Range,
Gangtok,
East Sikkim – 737 101.
4. The State of Sikkim,
Through, the Chief Secretary,
Government of Sikkim,
Gangtok, Sikkim.
5. Sikkim State Lotteries,
Government of Sikkim,
Through:
The Director State Lotteries,
10 – National High-way,
Gangtok, East Sikkim. ----- Respondents.

PETITIONER

ADVOCATE (S)

FOR ----- Ms. Laxmi Chakraborty, Ms. Manju Rai and
Mr. Rogen Gurung.

RESPONDENT

ADVOCATE (S)

FOR ----- Mr. J. B. Pradhan, Addl. Advocate General, .
Mr. Karma Thinlay, Sr. Govt. Advocate, Mr. Santosh
K. Chettri and Ms. Pollin Rai Asst. Govt. Advocate.

Case No.....

Serial No.	Date	Order (s) with Signature (s)
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		WP(C) No. 34/2016 M/s Future Gaming & Hotel Services (P) Ltd vs. Union of India & Ors. BEFORE MR. JUSTICE SATISH K. AGNIHOTRI, ACJ & MRS. JUSTICE MEENAKSHI MADAN RAI, J. 02. 06.09.16 Present: Ms. L. Chakraborty, Ms. Manju Rai and Ms. Rogena Gurung, Advocates for the Petitioner. Mr. B. K. Gupta, Advocate for Respondents 1, 2 & 3. Mr. J. B. Pradhan, Addl. Advocate General and Mr. Karma Thinlay, Senior Government Advocate with Mr. S. K. Chettri and Ms. Pollin Rai, Assistant Government Advocates for the Respondents 4 & 5. ... <u>IA No.2/2016</u> This is an application seeking adjournment on unjustified ground. Accordingly, dismissed as not pressed. IA stands disposed of. Mr. B. K. Gupta, learned Counsel appearing for the Respondents 1, 2 and 3 and Mr. S. K. Chettri, Assistant Government Advocate appearing for Respondents 4 and 5, seek for 4 (four) weeks' time to file response/counter-affidavit. Two weeks, thereafter, is granted to the Petitioner to file rejoinder, if any. Call on 19.10.2016. <u>IA No.1/2016</u> The Petition seeks stay of all proceedings initiated by the respondents under impugned letter dated 10.06.2016

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		and the provisions of the Finance Act, 1994 as amended by the Finance Act, 2016 where under the petitioner being a dealer in lottery are required to deposit service tax. Having regard to the nature of reliefs sought in this petition wherein the exposition and interpretation of the statutory provisions are involved it is not proper to stay proceedings at this stage. However, we direct the respondent authorities to maintain an account of taxes collected under the afore-stated provisions from the petitioner. In the event, the Petitioner succeeds, they may claim refund of the same.  Judge 06.09.2016  Acting Chief Justice 06.09.2016

Index : Yes / No
pm/ds Internet : Yes / No