

2025:PHHC:024380



**IN THE PUNJAB AND HARYANA HIGH COURT AT  
CHANDIGARH**

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**CWP-8146-2015**  
**Date of Decision: 19.02.2025**

**M/S BONN NUTRIENTS PVT. LTD.**

... Petitioner

VERSUS

**STATE OF PUNJAB AND ORS**

... Respondents

**CORAM: HON'BLE MR. JUSTICE VINOD S. BHARDWAJ.**

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Present: None for the petitioner

Mr. Balwinder Singh, AAG, Punjab.

Mr. Vivek Salathia, Advocate  
for respondent No.4.

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**VINOD S. BHARDWAJ, J. (ORAL)**

Prayer in the present petition is for directing the respondents for forming one policy of charging advertisement tax at one rate at single stage throughout the State of Punjab keeping in view the Punjab Municipal Outdoor Advertisement Policy, 2012. A further prayer has also been made for quashing the demands made by the agents or the tax collectors at different levels in the State of Punjab.

Learned counsel for the respondents contend that the present petition has become infructuous since the advertisement tax in question had been levied for the year 2015.

Apart from the above, this Court has noticed that since 29.04.2022, the matter has been adjourned for seven times, out of which on two occasions, the matter was adjourned on the request of counsel for the petitioner and on the remaining five occasions, the matter was adjourned on account of non-appearance on behalf of the petitioner. It seems that the petitioner has lost interest in pursuing the present petition.

Dismissed for non-prosecution.

**FEBRUARY 19, 2025.**

*Rajender*

**(VINOD S. BHARDWAJ)  
JUDGE**

*Whether speaking/reasoned* : *Yes/No*

*Whether reportable* : *Yes/No*