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**CWP-11577-2022 (O&M)**

**M/S DURGA DAS FOUNDATION VS ESTATE OFFICER , UT AND ANR**

Present:- Mr. Sandeep Goyal, Advocate for the petitioner.

Mr. Sumeet Jain, Addl. Standing Counsel for respondents.

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Heard.

Instant writ petition raises substantial questions to be gone into and *inter alia* to the following effect:-

(i) whether the tax on lease of land would be covered by Entry 49 of List II of the Constitution of India.

(ii) whether a lease of land is a “Service” as contemplated by Article 246-A read with Article 366 (12A) and 26A of the Constitution of India.

Notice of motion returnable for 02.11.2022.

Mr. Sumeet Jain, Addl. Standing Counsel, who is present in Court, enters appearance on behalf of respondents No.1 and 2 and waives service.

A complete copy of the writ paper-book already stands furnished to him.

**(TEJINDER SINGH DHINDSA)**  
**JUDGE**

**(PANKAJ JAIN)**  
**JUDGE**

**26.05.2022**  
**shweta**