

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2015

CORAM:

The Honourable Mr. SANJAY KISHAN KAUL, Chief Justice
and
The Honourable Mr. Justice T.S.SIVAGNANAM

Writ Petition Nos. 34099 to 34101, 34928, 34929, 35085, 35224,
34651 to 34654, 34867 to 34870, 34683 to 34689, 34664 to 34671,
34803 to 34805 and 34396 of 2013, 63 to 65, 996, 997, 1372 to 1377,
3841, 5815, 5816, 2021 to 2090, 8578, 8783, 8874 to 8878, 8024,
10753, 10973, 10991 to 10994, 12440, 12674, 12590, 12795, 8676,
8029, 1046, 1057, 2834, 7, 8, 784, 785, 820 and 3560 of 2014

M.RAVICHANDRAN, PROPRIETOR
HOTEL PPS, CUDDALORE ...PETITIONER IN W.P.NO.34099/13

T.RAJA, PROPRIETOR
HOTEL ANANDHA,
CUDDALORE ...PETITIONER IN W.P.NO.34100/13

TVL.CUDDALORE AND VILLUPURAM
DISTRICT RECREATION CLUB,
REP BY ITS PRESIDENT
M.RAVICHANDRAN ...PETITIONER IN W.P.NO.34101/13

R.SRINIVASAN, MANAGING DIRECTOR,
TVL.COMFORT HOTEL, CH ...PETITIONER IN W.P.NO.34928/13

H.SANGEETHA, DIRECTOR,
POPPY HOTEL(P)LTD., TIRUPUR ...PETITIONER IN W.P.NO.34929/13

D.R.BALAKRISHNA RAJU,
PROPRIETOR, B.K.R.HOTEL
RESORTS PVT.LTD., CH ...PETITIONER IN W.P.NO.35085/13

K.PRABU, MANAGING DIRECTOR,
HOTEL MOURYA INTERNATIONAL
CHENNAI ...PETITIONER IN W.P.NO.35224/13

A.PALANI LICENSEE
HOTEL MEENAKSHI,
VILLUPURAM. ...PETITIONER IN W.P.NO.34651/13

K.PRABHU, MANAGING DIRECTOR
HOTEL CHANDRA TOWERS LTD.,
CHENNAI.

..PETITIONER IN W.P.NO.34652/13

K.PRABU, PROPRIETOR
HOTEL SUDHAR LTD., CHENNAI

..PETITIONER IN W.P.NO.34653/13

S.KARTHIKEYAN LICENSEE
HOTEL ROYAL BAR, VILLUPURAM

..PETITIONER IN W.P.NO.34654/13

A.KODEESWARAN, PROPRIETOR
HOTEL PRABHU, (EAGLE BAR)
VILLUPURAM.

..PETITIONER IN W.P.NO.34867/13

A.KODEESWARAN, PROPRIETOR,
HOTEL LAKSHMI (SUCCESSOR BAR)
VILLUPURAM

..PETITIONER IN W.P.NO.34868/13

H.SANGEETHA, DIRECTOR,
VINAYAGA INN
(UNIT OF POPPY HOTEL P.LTD)
NILGIRIS.

..PETITIONER IN W.P.NO.34869/13

A.PALANI LICENSEE,
HOTEL V.V.A.PRINCE BAR
VILLUPURAM

..PETITIONER IN W.P.NO.34870/13

T.K.NARAYANAN,
PROPRIETOR, HOTEL MAHARANI,
GUDALUR.

..PETITIONER IN W.P.NO.34683/13

V.K.ASOKAN
PROPRIETOR, HOTEL NEW HILLS
KOTHAGIRI

..PETITIONER IN W.P.NOS.34684, 34685/13

E.K.MARIYAMMA, PROPRIETOR
EDASORRY HOTEL PRINCE PALACE,
KOTHAGIRI

..PETITIONER IN W.P.NO.34686/13

A.L.SHANKAR, PROPRIETOR
HOTEL RAGAVENDRA BOARDING & LODGING,
COONOR.

..PETITIONER IN W.P.NO.34687/13

SREEKANTH, PROPRIETOR
HOTEL SANJAY,
OOTY.

..PETITIONER IN W.P.NO.34688/13

V.K.ASOKAR, PROPRIETOR
HOTEL SWAGATH, KOTHAGIRI.

..PETITIONER IN W.P.NO.34689/13

A.E.BALAN, PROPRIETOR
HOTEL ALAGAPURI, OOTY

..PETITIONER IN W.P.NO.34664/13

HOTEL ANUSUYA,
REP BY MANAGING PARTNER,
V.G.VINOD KUMAR, GUDALUR

..PETITIONER IN W.P.NO.34665/13

V.GATHADARAN, PROPRIETOR
HOTEL BLUE BIRD,
OOTY.

..PETITIONER IN W.P.NO.34666/13

C.K.NARAYANAN, PROPRIETOR,
HOTEL BLUE HILL INTERNATIONAL
OOTY.

..PETITIONER IN W.P.NO.34667/13

EALIAMMA THOMAS,
PROPRIETOR, HOTEL BLUE STAR,
KOTHAGIRI

..PETITIONER IN W.P.NO.34668/13

RAJESWAR REDDY
PROPRIETOR, HOTEL CHARRING CROSS,
OOTY.

..PETITIONER IN W.P.NO.34669/13

N.NANJUNDAN,
PROPRIETOR, HOTEL GANGOTHRI,
OOTY.

..PETITIONER IN W.P.NO.34670/13

E.J.DEVIS,
PROPRIETOR, HOTEL HILLS PALACE,
OOTY.

..PETITIONER IN W.P.NO.34671/13

C.K.NARAYANAN, PROPRIETOR
HOTEL BLUE HILLS,
COONOR.

..PETITIONER IN W.P.NO.34803/13

P.SHANKAR, PROPRIETOR
HOTEL SRI MAHALAKSHMI,
COONOR

..PETITIONER IN W.P.NO.34804/13

HOTEL VIVEK TOURIST HOME,
REP BY ITS MANAGING DIRECTOR,
NIGHIL SURESH, COONOR.

..PETITIONER IN W.P.NO.34805/13

K.M.SOMAN, PROPRIETOR,
HOTEL HILL TOP INN,
GUDALUR

..PETITIONER IN W.P.NO.34396/13

K.PALANIAPPAN
MANAGING PARTNER,
HOTEL RATHNA RESIDENCY,
MADURAI

..PETITIONER IN W.P.NO.63/14

K.PALANIAPPAN, MANGING PARTNER,
HOTEL RATHNA RESIDENCY,
COIMBATORE.

..PETITIONER IN W.P.NO.64/14

K.PALANIAPPAN, MANAGING PARTNER,
HOTEL RATHNA RESIDENCY
THIRUCHIRAPALLI.

..PETITIONER IN W.P.NO.65/14

TVL.CHEYUR SUN STAR RECREATION CLUB,
REP BY ITS SEC.A.SARAVANAN
TIRUPUR.

..PETITIONER IN W.P.NO.996/14

V.S.HOTELS,
REP BY ITS PROPRIETOR, V.SREENIVASAN
HOSUR.
R.RAJENDRAN, PROPRIETOR
TVL.HOTEL
CUDDALORE

..PETITIONER IN W.P.NO.997/14

..PETITIONER IN W.P.NO.1372/14

T.NELLAKANDAN
MANAGING PARTNER,
TVL.HOTEL LEMON, CUDDALORE

..PETITIONER IN W.P.NO.1373/14

N.RAJASHEKAR, PROPRIETOR,
TVL.DHARAN KARTHICK RESIDENCY,
CUDDALORE.

..PETITIONER IN W.P.NO.1374/14

G.PARIMALAM, PARTNER
TVL.HOTEL ANANTHAAS,
VILLUPURAM

..PETITIONER IN W.P.NO.1375/14

M.SARAVANAN, MANAGING PARTNER,
TVL.VASANTHAM LODGE,
KALLAKURICHI, VILLUPURAM.

..PETITIONER IN W.P.NO.1376/14

T.MUTHU, MANAGER,
TVL.HOTEL VIJAY,
CUDDALORE.

..PETITIONER IN W.P.NO.1377/14

HOTEL ARUNA INTERNATIONAL
REP BY ITS MANAGING DIRECTOR,
MR.R.KAALIDOSS,
CHENNAI

..PETITIONER IN W.P.NO.3841/14

TVL.HOTEL CHERAN,
REP BY ITS PROPRIETOR
K.V.JAYARAMAN,
COIMBATORE

..PETITIONER IN W.P.NO.5815/14

TVL.THE PALACE CLUB,
REP BY ITS SECY.P.RAVICHANDRAN,
COIMBATORE

..PETITIONER IN W.P.NO.5816/14

TVL.V.M.LODGE, REP BY PROPRIETOR
V.CHANDRASEKARAN,
COIMBATORE.

..PETITIONER IN W.P.NO.2021/14

TVL.HOTEL INDRAPURI,
REP BY MANAGING PARTNER,
DR.SELVIN J.PUDHIYIDOM,
COIMBATORE

..PETITIONER IN W.P.NO.2022/14

TVL.VIJAAY PARK INN AND HOTELS
CBE PVT.LTD.,
REP BY ITS MANAGING DIRECTOR,
R.KOVAI RAMESH, COIMBATORE.

..PETITIONER IN W.P.NO.2023/14

TVL.SRI RAMANUJA HOTEL P.LTD.,
REP BY MANAGING DIRECTOR,
K.NATARAJAN, COIMBATORE.

..PETITIONER IN W.P.NO.2024/14

TVL.LAKSHMI LODGE,
REP BY PROPRIETOR C.PARAMSIVAM
COIMBATORE.

..PETITIONER IN W.P.NO.2025/14

TVL.HOTEL RAJA BRIYANI,
REP BY PROPRIETOR K.R.RAJA,
COIMBATORE.

..PETITIONER IN W.P.NO.2026/14

TVL.HOTEL VINAYAGA
(A UNIT OF POPPYE IN PVT.LTD)
REP.BY PARTNER C.VISHNU RAJ
COIMBATORE.

..PETITIONER IN W.P.NO.2027/14

TVL.SAKTHI HOTELS
REP BY PROPRIETOR C.M.KAMARAJ,
COIMBATORE.

..PETITIONER IN W.P.NO.2028/14

TVL.HOTEL E.M.S.MAYURA
REP BY MANAGING DIRECTOR,
SIVANANDAM, COIMBATORE.

..PETITIONER IN W.P.NO.2029/14

TVL.K.D.K.HOTELS,
REP BY PROPRIETOR DHADA KHAN
COIMBATORE

..PETITIONER IN W.P.NO.2030/14

TVL.SUBASHREE HOTELS
REP BY MANAGING PARTNER
DR.S.RADHAKRIHNNAN,
COIMBATORE.

..PETITIONER IN W.P.NO.2031/14

TVL.GAYATHRI HOTELS,
REP BY PROPRIETOR S.VIVEKANANDAN,
TIRUPPUR.

..PETITIONER IN W.P.NO.2032/14

TVL.HOTEL PUSHPAM
REP BY PROPRIETOR KALISAMY,
COIMBATORE.

..PETITIONER IN W.P.NO.2033/14

TVL.RITHANNS PLAZA
HOTEL AND COMMERCIAL
REP BY MANAGING PARTNER
S.KRISHNA KUMAR, COIMBATORE

..PETITIONER IN W.P.NO.2034/14

TVL.HOTEL SRI ASWINI DELUXE,
REP BY PROPRIETOR S.MANICKAM
COIMBATORE.

..PETITIONER IN W.P.NO.2035/14

TVL.HOTEL RAAMUS (ADDL)
REP BY MANAGING PARTNER
M.R.THANGARAJ, COIMBATORE

..PETITIONER IN W.P.NO.2036/14

TVL.HOTEL VIJAY PARADISE,
REP BY PROPRIETOR J.NAGENDRAN
COIMBATORE.

..PETITIONER IN W.P.NO.2037/14

TVL.HOTEL KAVERI INTERNATIONAL
REP. BY PROPRIETOR JAWAHAR VISWANATHAN
COIMBATORE.

..PETITIONER IN W.P.NO.2038/14

TVL. C.K. HOTEL, REP. BY ITS
PROPRIETOR P. CHIDAMBARANATHAN,
COIMBATORE.

...PETITIONER IN W.P.NO.2039/14

TVL. GREEN HILL HOTEL PVT. LTD.,
REP.BY PROPRIETOR M.O. GEORGE,
COIMBATORE.

...PETITIONER IN W.P.NO.2040/14

TVL. SVARGE RESIDENCY,
REP.BY PROPRIETOR T. RAMARAJ,
COIMBATORE.

...PETITIONER IN W.P.NO.2041/14

TVL. HOTEL DEVA,
REP. BY PARTNER BOOPATHY,
COIMBATORE.

...PETITIONER IN W.P.NO.2042/14

TVL. HOTEL RAAMUS,
REP. BY MANAGING PARTNER,
M.R. THANGARAJ, COIMBATORE

...PETITIONER IN W.P.NO.2043/14

TVL. HOTEL BLUE STAR,
REP. BY MANAGING PARTNER
S. VENKATACHALAM,
COIMBATORE.

...PETITIONER IN W.P.NO.2044/14

TVL. RATHNAA LAKSHMI HOTELS PVT. LTD.,
REP. BY MANAGING DIRECTOR
MAHESH T. RAMDOSS, COIMBATORE.

...PETITIONER IN W.P.NO.2045/14

TVL. NEW HOTEL EVEREST CONTINENTAL,
REP. BY MANAGING PARTNER
T.K. MARIAPPA, TIRUPPUR.

...PETITIONER IN W.P.NO.2046/14

TVL. ASKN ENTERPRISES PVT. LTD.,
(HOTEL NAVEEN) REP. BY MANAGING
PARTNER T.SENTHILKUMAR,
COIMBATORE.

...PETITIONER IN W.P.NO.2047/14

TVL. K.R. RESIDENCY, REP.
BY ITS, DIRECTOR A. BALAN,
COIMBATORE.

...PETITIONER IN W.P.NO.2048/14

TVL. CROWN PLAZA,
REP. BY MANAGING PARTNER,
K. KANNAN, COIMBATORE.

...PETITIONER IN W.P.NO.2049/14

TVL. M.P.S. RESIDENTIAL TOWERS,
REP. BY MANAGING PARTNER,
M.P.S. THIYAGARAJAN, TIRUPUR.

...PETITIONER IN W.P.NO.2050/14

TVL. M.P. LODGE,
REP. BY PROPRIETOR
M.PALANISAMY, COIMBATORE.

...PETITIONER IN W.P.NO.2051/14

TVL HOTEL PARAY UDUPI,
REP. BY MANAGING DIRECTOR
P.A. ANTONY, THIRUPPUR.

...PETITIONER IN W.P.NO.2052/14

TVL.ANAMALAIS HOTEL P. LTD.,
REP. BY MANAGING DIRECTOR,
A.S. KUMARAVEL, THIRUPPUR.

...PETITIONER IN W.P.NO.2053/14

TVL. VIKRAM TOWERS,
REP. BY PROPRIETOR KUPPUSAMY,
COIMBATORE.

...PETITIONER IN W.P.NO.2054/14

TVL. P.V. LODGE,
REP. BY MANAGING
PARTNER, BALASUBRAMANIAM, ERODE.

...PETITIONER IN W.P.NO.2055/14

TVL. EMERALD HOUSE,
REP. BY PROPRIETOR,
A.N. SUBRAMANIAM, ERODE. ...PETITIONER IN W.P.NO.2056/14

TVL. SRI AARVEE HOTELS,
REP. BY PARTNER V. RAMAKRISHNAN,
COIMBATORE. ...PETITIONER IN W.P.NO.2057/14

TVL. LEGENDS INN.
REP. BY PARTNER S. MOHAN RAJ,
COIMBATORE. ...PETITIONER IN W.P.NO.2058/14

TVL. HOTEL G.V. INTERNATIONAL,
REP. BY MANAGING DIRECTOR,
B.V. GIRI,
COIMBATORE. ...PETITIONER IN W.P.NO.2059/14

TVL. HOTEL VIJAI PARADISE (ADDL)
REP. BY PROPRIETOR J. NAGENDRAN,
COIMBATORE. ...PETITIONER IN W.P.NO.2060/14

TVL. HOTEL SRI KALIAPPA (ADDL)
REP. BY PARTNER K. RAJENDRAN,
COIMBATORE. ...PETITIONER IN W.P.NO.2061/14

TVL. HOTEL GOWTHAM
REP. BY PROPRIETOR K. PONNUSAMY
COIMBATORE ...PETITIONER IN W.P.NO.2062/14

TVL. BLUE DIAMANDS HOTELS
REP. BY PARTNER G. PUSHPARANI
COIMBATORE. ...PETITIONER IN W.P.NO.2063/14

TVL. M.K.M.CLASIC
REP. BY MANAGING PARTNER
R. BALASUBRAMANIAM,
TIRUPUR. ...PETITIONER IN W.P.NO.2064/14

TVL. CORNICHE RESORTS
REP. BY DIRECTOR G.YESUDOSS
COIMBATORE. ...PETITIONER IN W.P.NO.2065/14

TVL. LORDS PARK
REP. BY PARTNER M. ARAVIND
COIMBATORE. ...PETITIONER IN W.P.NO.2066/14

TVL. HOTEL SREE MURUGAN
REP. BY MANAGING PARTNER
D. KATHIRVEL, COIMBATORE ...PETITIONER IN W.P.NO.2067/14

TVL HOTEL SRM-BAR
REP. BY PARTNER S.R. MALIK
COIMBATORE

...PETITIONER IN W.P.NO.2068/14

TVEL. HOTEL VINAYAK
REP. BY PARTNER D. KATHIRVEL,
COIMBATORE.

...PETITIONER IN W.P.NO.2069/14

TVL. HOTEL PUSHPAM (ADDL)
REP. BY PROPRIETOR KALISAMY
COIMBATORE

...PETITIONER IN W.P.NO.2070/14

TVL. HOTEL SPR INN
REP. BY MANAGING PARTNER
S.P. RAJENDRAN

...PETITIONER IN W.P.NO.2071/14

TVL. HOTEL SRI KALIAPPA
REP. BY PARTNER K. RAJENDRAN
COIMBATORE.

...PETITIONER IN W.P.NO.2072/14

TVL. DHAMU LODGE,
REP. BY PROPRIETOR P. SUBRAMANI
TIRUPUR.

...PETITIONER IN W.P.NO.2073/14

TVL. HOTEL ESKEPI
REP. BY PARTNER MANOHAR
COIMBATORE

...PETITIONER IN W.P.NO.2074/14

TVL. P.V.S. ANNEXURE
REP. BY PROPRIETOR M.RAVI
TIRUPUR.

...PETITIONER IN W.P.NO.2075/14

TVL. S.K.S. RESIDENCY
REP. BY PROPRIETOR S. SUBRAMANIAN
COBICHETTIPALAYAM

...PETITIONER IN W.P.NO.2076/14

HOTEL MARUTI,
REP. BY MANAGING DIRECTOR,
DR.R. ANJANEYAN, COIMBATORE

...PETITIONER IN W.P.NO.2077/14

HOTEL SOORYA INTERNATIONAL
REP.BY MANAGING DIRECTOR ARUMUGAM
COIMBATORE

...PETITIONER IN W.P.NO.2078/14

HOTEL A.P. LODGING
REP. BY PARTNER P. SRINIVASAN
COIMBATORE

...PETITIONER IN W.P.NO.2079/14

HOTEL LE. PEBBLE REP. BY
MANAGING PARTNER. S. RAMESH
TIRUPUR.

...PETITIONER IN W.P.NO.2080/14

MANIYAM CLASSIC
REP. BY PROPRIETOR R. YUVARAJ
TIRUPUR.

...PETITIONER IN W.P.NO.2081/14

ANNAMALAI HOTELS PVT LTD.,
REP. BY MANAGING DIRECTOR,
A. VELUSWAMY, COIMBATORE.

...PETITIONER IN W.P.NO.2082/14

BALU LODGING REP. BY PROPRIETOR
K. BALASUBRAMANI,
COIMBATORE.

...PETITIONER IN W.P.NO.2083/14

VELUMURUGAN HOTEL PVT LTD,
REP. BY MANAGING DIRECTOR
P. JAIPRAKASH, COIMBATORE

...PETITIONER IN W.P.NO.2084/14

HOTEL BRINDAVAN
REP. BY MANAGER R. RAJA
TIRUPUR.

...PETITIONER IN W.P.NO.2085/14

N.A. LODGE, REP. BY
PROPRIETOR N.C. NACHIMUTHU,
COIMBATORE.

...PETITIONER IN W.P.NO.2086/14

HOTEL. J.P. CASTLE
REP. BY PARTNER INNACHIMUTHU,
TIRUPUR

...PETITIONER IN W.P.NO.2087/14

VIJAI LODGE REP. BY
PROPRIETOR N.VIJAYALAKSHMI
COIMBATORE.

...PETITIONER IN W.P.NO.2088/14

HOTEL CHANDRA
REP. BY PROPRIETOR
G.K. CHANDRASEKARAN,
ERODE.

...PETITIONER IN W.P.NO.2089/14

HOTEL SHRI DRG LIFESTYLE
REP. BY MANAGING PARTNER
R.G. CHANDRASEKKAR
TIRUPPUR

...PETITIONER IN W.P.NO.2090/14

N. SAMPATH RAJ
PROPRIETOR, HOTEL NALA
RESIDENCY,
THIRUVANNAMALAI

...PETITIONER IN W.P.NO.8578/14

ASSOCIATED BROTHER'CLUB
REP. BY ITS GENERAL SECRETARY,
CHENNAI-10

...PETITIONER IN W.P.NO.8783/14

TVL. THE COMFORT INN
REP. BY MANAGING PARTNER,
V. SACHITHANANDHAM,
TIRUPPUR.

...PETITIONER IN W.P.NO.8874/14

TVL.THE COIMBATORE SOCIAL CLUB,
REP.BY SECRETARY P.SEKAR,
COIMBATORE

... PETITIONER IN WP.8875/14

TVL.S.A.P.RESIDENCY HOTELS,
REP.BY PROPRIETOR S.A.P.KUMARAVELSAMY,
TIRUPPUR.

... PETITIONER IN WP.8876/14

TVL.SHRI KUMARAN HOTELS,
REP.BY MANAGING PARTNER,
P.PONLINGAM, TIURPPUR

... PETITIONER IN WP.8877/14

TVL.SREE SHASHTI HOTELS P.LTD.,
REP.BY MANAGING PARTNER,
S.SUDHAN, TIRUPPUR.

... PETITIONER IN WP.8878/14

M/S.HOTEL PICNIC PLAZA,
REP.BY ITS MANAGING PARTNER,
D.DEVENDRA GUPTA, CHENNAI

... PETITIONER IN WP.8024/14

TVL.HOTEL SINGAPORE INTERNATIONAL
REP.BY MANAGING PARTNER,
S.RAFEEK MOHAMED, COIMBATORE

... PETITIONER IN WP.10753/14

SALEM DISTRICT HOTELS BARS ASSN.,
REP.BY ITS SECRETARY, V.A.SIVA KUMAR,
SALEM

... PETITIONER IN WP.10973/14

AKT.MAHENDRAN, PROP.,
TVL.A.K.T.BOARDING & LODGING,
VILLUPURAM

... PETITIONER IN WP.10991/14

V.PREMALATHA, PROPRIETOR,
TVL. VETRI LODGE,
VILLUPURAM

... PETITIONER IN WP.10992/14

M.RAJA, PROPRIETOR,
TVL. HOTEL ARCOT,
VILLUPURAM

... PETITIONER IN WP.10993/14

T.ANANDHAN, PROPRIETOR,
TVL.HOTEL ANANDHA,
VILLUPURAM

... PETITIONER IN WP.10994/14

TVL.HOTEL AISHWARYA PARK,
REP.BY PARTNER K.VENKATAKRISHNAN,
COIMBATORE

... PETITIONER IN WP.12440/14

M/S.ROYAL RESIDENCY,
REP.BY ITS PROPRIETOR,
P.SENTHIL KUMAR, TIRUPPUR

... PETITIONER IN WP.12674/14

THE SALEM CLUB,
REP.BY ITS SECRETARY,
V.SRINIVASA GOBALAN, SALEM

... PETITIONER IN WP.12590/14

G.RADHAKRISHNAN, FRANCHISEE,
HOTEL TAMILNADU,
KANCHEEPURAM

... PETITIONER IN WP.12795/14

THE R.S.PURAM CLUB,
REP.BY ITS SECRETARY
N.M.KUMARASAMY, COIMBATORE

... PETITIONER IN WP.8676/14

MEHAR HOTEL (FL-3)
REP.BY ITS MANAGING DIRECTOR,
K.P.NAVANEETHA KRISHNAN

... PETITIONER IN WP.8029/14

WINNER RECREATION CLUB,
REP.BY SECRETARY, N.RAGHUPATHY,
TIRUPPUR

... PETITIONER IN WP.1046/14

VIP CLUB,
REP.BY SECRETARY, R.ELANGO VAN
TIRUPPUR

... PETITIONER IN WP.1057/14

THIYAGARAYA NAGAR SOCIAL CLUB,
REP.BY SECRETARY, S.ASHOK,
CHENNAI

... PETITIONER IN WP.2834/14

SANTHANALAKSHMI, PARTNER
HOTEL SAPHINE-GARDEN VIEW,
OOTY

... PETITIONER IN WP.7/14

HOTEL OOTY GATE,
REP.BY ITS MANAGING DIRECTOR,
OOTY
D.N.MADHAIYAKRISHNAN
HOTEL ARUN A/C BAR BOARDING & LODGING,
DHARMAPURI DISTRICT

... PETITIONER IN WP.8/14

... PETITIONER IN WP.784/14

K.E.CHINNASAMY,
C.M.HOTEL,
DHARMAPURI

... PETITIONER IN WP.785/14

D.N.GOPAL,
DNG RESIDENCY,
DHARMAPURI DISTRICT

... PETITIONER IN WP.820/14

R.RAJA
PROPRIETOR, HOTEL R.R.PLAZA,
SALEM DISTRICT

... PETITIONER IN WP.3560/14

VS.

THE STATE, REP.BY SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES & REGISTRATION DEPARTMENT,
FORT ST.GEORGE, SECRETARIAT,
CHENNAI - 9.

... R1 IN WP.NOS.34099/13,34100/13,
34101/13,34928/13,34929/13,35085/13,
35224/13,34651/13,34652/13,34653/13,
34654/13,34867/13,34868/13,34869/13,
34870/13,63/14 TO 65/14,996/14 & 997/14,
1372/14 TO 1377/14,3841/14,5815 & 5816/14,
2021/14 TO 2090/14,8578/14,8874/14 TO 8878/14,
8783/14,8024/14,10753/14,10973/14,10991/14 TO
10994/14,12440/14,12674/14,12590/14,12795/14,
8676/14,8029/14,1046/14,1057/14,2834/14,784 TO
785/14,820/14,3560/14

THE ASSISTANT COMMISSIONER
FOR COMMERCIAL TAXES,
OFFICE OF THE ASSISTANT COMMISSIONER,
VIRUDHACHALAM, CUDDALORE DISTRICT

... R2 IN WP.NOS.34099/13,34100/13,
34101/13,1372 TO 1374/14,1377/14

TAMILNADU STATE MARKETING CORPORATION LTD.,
(TASMAC) REP.BY ITS CHAIRMAN AND MANAGING DIRECTOR,
CMDA TOWER, 4TH FLOOR, NO.8,
GANDHI IRWIN ROAD, EGMORE, CHENNAI - 8.

... R3 IN WP.NOS.34099/13,34400/13,34101/13
34928/13,34929/13,35085/13,35224/13,34651/13,
34652/13,34653/13,34654/13,34867/13,34868/13,
34869/13,34870/13,63/14 TO 65/14,996 & 997/14,
1372/14 TO 1377/14,3841/14,5815/14 & 5816/14,
2021/14 TO 2090/14,8578/14,8874/14 TO 8878/14,
10753/14,10973/14,10991/14 TO 10994/14,
12440/14,12674/14,12590/14,12795/14,784/14 &
785/14,820/14,3560/14
... R2 IN WP.8676/14,1046/14,1057/14,2834/14,
8024/14,8783/14

THE DISTRICT MANAGER,
TAMILNADU STATE MARKETING CORPORATION LTD.,
(TASMAC) CUDDALORE DISTRICT.

... R4 IN WP.34099/13,34100/13,34101/13,
1372/14 TO 1374/14,1377/14

THE ASSISTANT COMMISSIONER FOR
COMMERCIAL TAXES,
OFFICE OF THE ASSISTANT COMMISSIONER,
CHENNAI.

... R2 IN WP.34928/13,35085/13,35224/13,
34652/13,34653/13

THE DEPOT MANAGER, TAMILNADU STATE
MARKETING CORPORATION LTD.,
B4-INDUSTRIAL ESTATE,
AMBATTUR II, CHENNAI - 58.

... R4 IN WP.34928/13,35085/13
... R3 IN WP.8029/14,8783/14

THE ASSISTANT COMMISSIONER
FOR COMMERCIAL TAXES,
OFFICE OF THE ASSISTANT COMMISSIONER,
TIRUPPUR

... R2 IN WP.34929/13,996/14 & 997/14,
8874/14,8876/14 TO 8878/14

THE DISTRICT MANAGER/DEPUTY COLLECTOR,
TAMILNADU STATE MARKETING CORPORATION LTD.,
(TASMAC), TIRUPPUR DISTRICT.

... R4 IN WP.34929/13,996 & 997/14,
2075/14,2080/14,8874/14,8876/14 TO 8878/14
... R3 IN WP.1046/14,1057/14

THE DISTRICT MANAGER,
TAMILNADU STATE MARKETING CORPORATION LTD.,
THIRUVALLUR EAST, THIRUVALLUR

... R4 IN WP.35224/13

THE DISTRICT MANAGER,
TASMAC LTD.,
IMFS DEPOT, TIRUPPUR

... R4 IN WP.12674/14,2073/14

THE ASST. COMMISSIONER FOR COMMERCIAL TAXES
OFFICE OF THE ASST. COMMISSIONER
VILLUPURAM.

...R2 in W.P.No.34651, 34654,
34867, 34868, 34870 of 2013
1375, 1376, 10991 to 10994 of 2014

THE DISTRICT MANAGER
TAMILNADU STATE MARKETING CORPORATION LTD.
(TASMAC) VILLUPURAM.

...R4 in W.P.No.34651, 34654,
34867, 34868, 34870 of 2013
1375, 1376, 10991 to 10994 of 2014

THE MANAGER, IMFS DEPOT III
TAMILNADU STATE MARKETING CORPORATION LTD.
(TASMAC) CHENNAI SOUTH
AMBATTUR CHENNAI 58.

...R4 in W.P.No.34652, 34653 of 2013
and R3 in W.P.No.8024 of 2014

THE ASST. COMMISSIONER FOR COMMERCIAL TAXES
OFFICE OF THE ASST. COMMISSIONER
NILGIRIS.

...R2 in W.P.No.34869 of 2013

THE DISTRICT MANAGER
TAMILNADU STATE MARKETING CORPORATION LTD.
(TASMAC) UDHAGAI.

...R4 in W.P.No.34869 of 2013
and R2 in W.P.No.34683 to 34689,
34664 to 34671, 34803 to 34805,
34396 of 2013, 7, 8 of 2014

THE MANAGING DIRECTOR
TASMAC LTD. GOPALAPURAM
CHENNAI 86.

...R1 in W.P.No.34683 to 34689,
34664 to 34671, 34803 to 34805,
34396 of 2013, 7, 8 of 2014
and R2 in W.P.No.8029 of 2014

THE ASSISTANT COMMISSIONER
FOR COMMERCIAL TAXES
OFFICE OF THE ASSISTANT COMMISSIONER
MADURAI.

...R2 in W.P.No.63, 3841 of 2014

THE DISTRICT MANAGER
THE TAMIL NADU STATE MARKETING
CORPORATION LTD MADURAI.

...R4 in W.P.No. 63 of 2014

THE ASSISTANT COMMISSIONER
FOR COMMERCIAL TAXES
OFFICE OF THE ASSISTANT COMMISSIONER
COIMBATORE

...R2 in W.P.No.64, 5815, 5816, 2021 to
2090, 8875, 10753 & 12440 of 2014

THE DISTRICT MANAGER/MANAGER
THE TAMIL NADU STATE MARKETING
CORPORATION LTD
IMFS DEPOT (SOUTH)
COIMBATORE.

...R4 in W.P.No.64, 5815, 5816, 2021 to
2072, 2074, 2077 to 2079, 2081 to 2090,
8875, 10753 & 12440 of 2014
and R3 in W.P.No.8676 of 2014

THE ASSISTANT COMMISSIONER FOR COMMERCIAL TAXES
OFFICE OF THE ASSISTANT COMMISSIONER
THIRUCHIRAPALLI.

...R2 in W.P.No.65 of 2014

THE DISTRICT MANAGER
THE TAMIL NADU STATE MARKETING CORPORATION LTD
THIRUCHIRAPALLI.

...R4 in W.P.No.65 of 2014

THE MANAGER
TAMILNADU STATE MARKETING CORPORATION LTD.
IMFS DEPOT AMBATTUR II B-4
INDUSTRIAL ESTATE
AMBATTUR CHENNAI 58.

...R4 in W.P.No.3841 of 2014

THE DISTRICT MANAGER TASMAL LIMITED
ERODE

...R4 in W.P.No.2076 of 2014

THE COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF TAMILNADU
GREAMS ROAD CHENNAI 6

...R2 in W.P.No.8578, 10973,
12590 & 12795 of 2014

THE DISTRICT MANAGER TASMAL LIMITED
THIRUVANNAMALAI.

...R4 in W.P.No.8578 of 2014

THE DISTRICT MANAGER/
DEPUTY COLLECTOR TASMAL LTD.
2/92 SANTHIYUR VILLAGE
S.ATTAYAMPATTI POST
SALEM TALUK AND DISTRICT
PIN 636 203.

...R4 in W.P.No.10973, 3560 & 12590 of 2014

THE DEPT. COMMISSIONER
FOR COMMERCIAL TAXES
OFFICE OF THE DEPT. COMMISSIONER
TIRUPUR.

...R2 in W.P.No.12674 of 2014

THE MANAGER TASMAL LTD
KANCHEEPURAM.

...R4 in W.P.No.12795 of 2014

THE MANAGER
TAMILNADU STATE MARKETING CORPORATION
IMFS DEPOT UNIT-II
THIRUMAZHISAI
CHENNAI-602 123.

...R3 in W.P.No.2834 of 2014

THE ASST. COMMISSIONER
FOR COMMERCIAL TAXES
OFFICE OF THE ASST. COMMISSIONER
DHARMAPURI.

...R2 in W.P.No.784, 785 & 820 of 2014

THE DISTRICT MANAGER
TAMILNADU STATE MARKETING CORPORATION LTD
(TASMAC)
DHARMAPURI DISTRICT.

...R4 in W.P.No.784, 785 & 820 of 2014

THE ASST. COMMISSIONER FOR COMMERCIAL TAXES
OFFICE OF THE ASST. COMMISSIONER
ATTUR.

...R2 in W.P.No. 3560 of 2014

W.P.No. 34099, 34100 & 34101 of 2013:

Petitions filed under Article 226 of the Constitution of India, praying for issue of Writ of Declaration declaring Section 1 (2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013 dt 8.11.2013 and the letter of demand of the 4th respondent in Na. Ka. No. MV1/150/2013 dt 29.11.2013 in so far as it relates to the petitioner is concerned is arbitrary, illegal, unconstitutional and unenforceable in law.

W.P.No. 34928, 34929, 35085, 35224 of 2013, 63 to 65, 996, 997, 1372 to 1377, 3841, 5815, 5816, 2021 to 2090, 8578, 8874 to 8878, 10753, 10991 to 10994, 12674 & 12795 of 2014:

Petitions filed under Article 226 of the Constitution of India, praying for issue of Writ of Declaration declaring section 1 (2) (b) of the Tamilnadu Value added Tax (5th Amendment) Act 2013 published in Tamilnadu Government Extraordinary Gazette No.329 dated 8.11.2013 as arbitrary, illegal, unconstitutional and unenforceable in law.

W.P.No. 34651, 34654, 34867, 34868 & 34870 of 2013:

Petitions filed under Article 226 of the Constitution of India, praying for issue of Writ of Declaration declaring Section 1 (2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013 published in Tamilnadu Government Gazette No. 329 dt 8.11.2013 and the letter of demand of the 4th respondent in Na. Ka. No. 34/B/2013 dt 15.11.2013 in so far as it relates to the petitioner is concerned is arbitrary, illegal, unconstitutional and unenforceable in law.

W.P.No.34652 & 34653 of 2013:

Petitions filed under Article 226 of the Constitution of India, praying for issue of Writ of Declaration declaring Section 1 (2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013 published in Tamilnadu Government Gazette No. 329 dt 8.11.2013 and the letter of demand of the 4th respondent in R.C. 1046/2013/A1/dt 11.12.2013 is arbitrary, illegal, unconstitutional and unenforceable in law.

W.P.No. 34869 of 2013:

Petition filed under Article 226 of the Constitution of India, praying for issue of Writ of Declaration declaring Section 1 (2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013 published in Tamilnadu Government Gazette No. 329 dt 8.11.2013 and the letter of demand of the 4th respondent in Ref. Nil dt 27.11.2013 in so far as it relates to the petitioner is concerned is arbitrary, illegal, unconstitutional and unenforceable in law.

W.P.34683/2013, 34684/2013, 34685/2013, 34687/13, 34689/2013, 34665/2015, 34666/2013, 34669/2013, 34670/13, 34671/13, 34396/13, 7/14.

Petitions filed under Article 226 of the Constitution of India praying for Writ of Certiorari calling for the records of the respondents particularly the demand notice issued by the 2nd Respondent dated 26.11.2013 issued to the petitioner above named and quash the same as illegal, unlawful and without jurisdiction.

WP.34686/2013:

Petition filed under Article 226 of the Constitution of India praying for Writ of Certiorari calling for the records of the respondents particularly the demand notice issued by the 2nd Respondent dated 29.11.2013 issued to the petitioner above named and quash the same as illegal, unlawful and without jurisdiction.

WP.34688/2013, 34804/2013:

Petitions filed under Article 226 of the Constitution of India praying for Writ of Certiorari calling for the records of the respondents particularly the demand notice issued by the 2nd Respondent dated 30.11.2013 issued to the petitioner above named and quash the same as illegal, unlawful and without jurisdiction.

WP.34664/2013, 34668/2013:

Petitions filed under Article 226 of the Constitution of India praying for Writ of Certiorari calling for the records of the respondents particularly the demand notice issued by the 2nd

Respondent dated 27.11.2013 issued to the petitioner above named and quash the same as illegal, unlawful and without jurisdiction.

WP.34667/2013, 34803/2013:

Petitions filed under Article 226 of the Constitution of India praying for Writ of Certiorari calling for the records of the respondents particularly the demand notice issued by the 2nd Respondent dated 2.12.2013 issued to the petitioner above named and quash the same;

WP.34805/2013:

Petition filed under Article 226 of the Constitution of India praying for Writ of Certiorari calling for the records of the respondents particularly the demand notice issued by the 2nd Respondent dated 17.12.2013 issued to the petitioner above named and quash the same;

WP.8783/2014:

Petition filed under Article 226 of the Constitution of India praying for Writ of Declaration, declaring Section 1(2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013 and the letter of demand of the 3rd respondent in Ref. No.Pd1. No.105/A5/2013 dated 16.12.2013 in so far as it relates to the petitioner is concerned as arbitrary illegal unjust unsustainable and unenforceable in law.

WP.8024/2013:

Petition filed under Article 226 of the Constitution of India praying for Writ of Declaration, declaring Section 1(2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013, published in the T.N. Govt. Gazette No.329 dated 8.11.2013 and the letter of Demand of the 3rd Respondent in RC./1046/2013/A1 dated 11.12.2013.

WP.10973/2014, 12440/2014, 12590/2014:

Petitions filed under Article 226 of the Constitution of India praying for Writ of Declaration, declaring Section 1(2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013, as published and modified in the T.N. Govt. Gazette No.328 dated 8.11.2013 as unconstitutional arbitrary, illegal, unjust and unenforceable in law in so far as it relates to the members of the petitioner Association are concerned.

WP.8676/2014, 1046/2014, 1057/2014, 2834/14:

Petitions filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration, declaring impugned Amendments to the Tamil Nadu Value Added Tax Act 2006, under Act No.28 of 2013 published Extra Ordinary Notification vide Part IV

Section 2 in ;the Tamil Nadu Govt. Gazettee No.328 dated 8.11.2013 as ultravires, illegal,unenforceable unconstitutional and consequently to hold that the said Act is not applicable for the FL2 and FL3 licences granted by 3rd Respondent and forbear the respondents from levying any tax retrospectively from 1.4.2013.

WP.No.8029 of 2014: Petition under Art 226 of the Constitution of India praying for the issuance of Writ of Declaration declaring the Amended Act 28/2013 in the Tamil Nadu Value Added Tax 2006 dated 8.11.2013 which has amended Entry of Second Schedule are void as being violative of Article 301 of the Constitution of India and therefore inoperative and unenforceable and recoveries pursuant thereto are without authority of law and infringe Articles 265 of the Constitution of India.

WP.NO.8/2014: Petition Under Article 226 of the Constitution of India Praying for the issuance of Writ of Certiorari, calling for the records of the respondents particularly the demand notice issued by the 2nd respondent dt 28.11.2013 issued to the petitioner above named and quash the same.

WP.No.784 & 785/14, 820/2014: Petitions Under Article 226 of the Constitution of India, Praying for the issuance of Writ of Declaration declaring Section 1 (2) (b) of the Tamil Nadu Value Added Tax (5th Amendment) Act 2013 and the letter of demand of the 4th respondent in ROC.No.105/A/2013 dt ... 11.2013 in so far as it relates to the petitioner is concerned is arbitrary illegal unconstitutional and unenforceable in law.

WP.No.3560 of 2014:Petition under Article 226 of the Constitution of India, Praying for the Writ of declaration declaring Section 1 (2) (b) of the Tamilnadu Value Added Tax (5th Amendment) Act 2013 and the letter of demand of the 4th respondent in ROC No. 328/D/2013 dt 28.11.2013 in so far as it relates to the petitioner is concerned is arbitrary illegal unconstitutional and unenforceable in law.

FOR PETITIONERS

Mrs.A.L.Ganthimathi, in WP.Nos.34099 to 34101 of 2013, 34928/2013
and 34929/2013, 35085 & 35224/2013,
63 to 65/2014, 996 & 997/2014
1372 to 1377/2014, 10991/14 to 10994/2014,
34651/13 to 34654/13,
34867 to 34870/13,

Mrs.Saranya Selvam in WP.No.3841/14
Mr.V.Subramanian in WP.No.5815 & 5816/14
Mr.A.Thiyagarajan in WP.No.2021/14 to 2090/14
8874/14 to 8878/14
10753/14, 12440/14
Mr.S.Govindaraman in WP.No.8578/14

Mr.S.D.Venkadeswaran in WP.8783/14
Mr.A.Suresh in WP.8024/14
Mr.P.Mani in WP.No.10973/14, 12590/14

Mr.Amalraj S.Penkikilapath in WP.NO.12674/14

Mr.K.GoviGanesan in WP.No.12795/14

Mr.N.Manokaran in WP.No.8676/14

Mr.T.Bastiyam in WP.No.8029/14

Mr.S.Gunalan in WP.No.1046/14, 1057/14
WP.No.2834/14

Mr.B.R.Sankaralingam in WP.No.7 & 8/14, 34683/13 to
34689/13, 34664/13 to 34671/13,
34803/13 to 34805/13,
34396/13 784/14 & 785/14, 820/14, 3560/14

FOR RESPONDENTS

Dr.Anitha Sumanth, Special Government Pleader (Tax) in all the WPs
Mr.S.Muthuraj for TASMAC in all the WPs.

COMMON ORDER

(Made by The Hon'ble The Chief Justice)

Learned counsel for the Revenue states that the retrospective demand made stands waived, in view of the Notification of the Government dated 21.04.2015 and thus, these petitions have become infructuous.

2. The aforesaid statement is taken on record and the writ petitions stand disposed of as infructuous. No costs.

WEB COPY
Sd/-
Assistant Registrar (CS II)

//True Copy//

Sub Assistant Registrar

ATR
To

1. The Secretary to Government
Commercial Taxes, Registration department,
Fort Saint George, Secretariat,
Chennai - 9.
2. The Chairman & Managing Director,
TASMAC Ltd. CMDA Tower, 4th Floor,
No.8, Gandhi Irwin Road,
Egmore, Chennai - 8.
3. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Virudhachalam, Cuddalore District.
4. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Chennai.
5. The Assistant Commissioner for Commercial
Taxes, Office of the
Assistant Commissioner, Tiruppur.
6. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner
Villupuram.
7. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Nilgiris.
8. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Madurai.
9. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner
Coimbatore.
10. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Thiruchirappalli.
11. The Deputy Commissioner &

Commercial Taxes,
Office of the Deputy Commissioner,
Tiruppur.

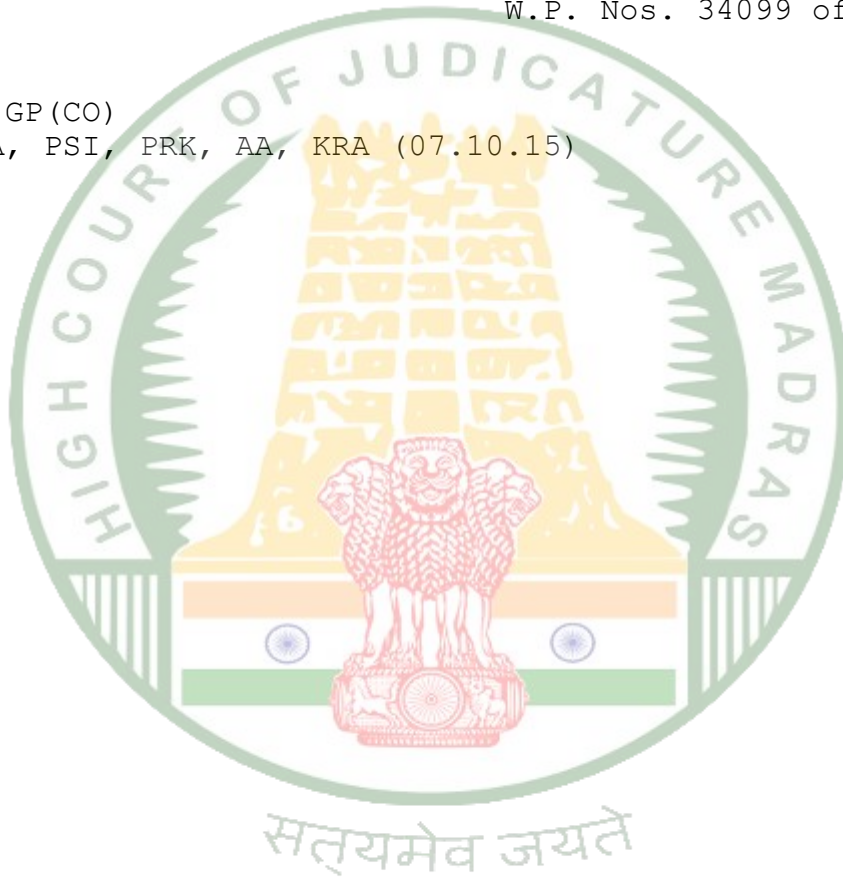
12. The Commissioner of Commercial Taxes,
Government of Tamilnadu Greams Road,
Chennai 6.
13. The Assistant Commissioner for
Commercial Taxes,
Office of the Assistant Commissioner,
Dharmapuri.
14. The Assistant Commissioner for Commercial Taxes,
Office of the Assistant Commissioner,
Attur.
15. The District Manager
TASMAC Ltd.
Cuddalore District
16. The Depot. Manager
Tamilnadu State Marketing Corporation Ltd.
B4, Industrial Estate
Ambattur II, Chennai - 98.
17. The District Manager/Deputy Collector TASMAC Ltd.
Tiruppur.
18. The District Manager
TASMAC Ltd.,
Tiruvallur East, Tiruvallur District.
19. The District Manager,
TASMAC Ltd.
IMFS Depot., Tiruppur.
20. The District Manager,
TASMAC Ltd.,
Villupuram.
21. The Manager,
TASMAC Ltd.
IMFS Department - 3
Chennai South, Ambattur,
Chennai 58.
22. The District Manager
TASMAC Ltd.
Udagai (Ooty).
23. The Managing Director,

- TASMAC Ltd.,
Gopalapuram, Chennai 86.
24. The District Manager,
TASMAC Ltd.,
Madurai.
25. The District Manager/Manager,
TASMAC Ltd.,
IMFS Depot. (South)
Coimbatore.
26. The District Manager,
TASMAC Ltd.,
Tiruchirappalli.
27. The Manager,
TASMAC Ltd.,
IMFS Depot.
Ambattur II
B4, Industrial Estate,
Ambattur, Chennai 58.
28. The District Manager,
TASMAC Ltd.
Erode.
29. The District Manager,
TASMAC Ltd.,
Tiruvannamalai.
30. The District Manager/Deputy Collector,
TASMAC Ltd.,
2/92, Sandiyur Village,
S.Attayanpatti Post,
Salem Taluk and District.
Pin-636 203.
31. The Manager,
TASMAC Ltd.,
Kancheepuram.
32. The Manager,
TASMAC Ltd.,
IMFS Department, Unit II
Thirumazhisai, Chennai 602 123.
33. The Deputy Manager,
TASMAC Ltd.,
Dharmapuri District.

+1 cc to S.Govindaraman, Advocate, Sr.23787
+10 ccs to M/s.A.Thiyagarajan, Advocate, Sr.24007
+1 cc to S.Muthuraj, Advocate, Sr.24547
+1 cc to K.Govi Ganesan, Advocate, Sr.24010
+1 cc to M/s.M.Manokaran, Advocate, Sr.24074
+2 ccs to M/s.B.R.Shankaralingam, Advocate, Sr.24654
+20 ccs to M/s.A.C.Ganthimathi, Advocate, Sr.24058
+3 ccs to M/s.S.Gunalan, Advocate, Sr.24490 to 24992
+2 ccs to M/s.P.Mani, Advocate, Sr.24175, 24176

W.P. Nos. 34099 of 2013 etc. batch

RSI, VGI, GP(CO)
PMK,EU, CA, PSI, PRK, AA, KRA (07.10.15)



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