

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.01.2016

CORAM:

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.No.1443 OF 2016
and WMP No.1207 of 2016

Red Giant Movies

represented by its Manager S.Saravanamuthu
180, Murasoli Achagam, Kodambakkam High Road,
Nungambakka, Chennai - 600 034.

... Petitioner

vs.

1. The State of Tamil Nadu,
represented by its Principal Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George,
Chennai - 600 009.
2. Mr.Md. Nasimuddin, I.A.S.,
Principal Secretary,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George,
Chennai - 600 009.
3. The Commissioner,
Commercial Tax Department,
Ezhilagam, Chepauk,
Chennai - 600 005.
4. Mr.S.K.Prabhakaran, I.A.S.,
The Commissioner,
Commercial Tax Department,
Ezhilagam, Chepauk,
Chennai - 600 005.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Mandamus directing the first respondent to consider the application of the petitioner dated 11.01.2016 for exemption of the full length Tamil movie "GETHU" from payment of entertain tax in accordance with law and pass orders within a time framed fixed by this Court.

For Petitioner : Mr.P.Wilson, Senior Counsel
for M/s.Richardson Wilson

For Respondent : Mr.M.S.Ramesh,
Additional Government Pleader
for RR 1 and 2

Mr.V.Haribabu,
Additional Government Pleader
for RR3 and 4

O R D E R

The petitioner company is involved in the production and distribution of Tamil films all over the country, mainly within the State of Tamil Nadu. The petitioner has produced a full length Tamil feature film titled "GETHU". It is scheduled to be released on 14.01.2016. It was issued with "U" certificate by the Central Board of Film Certification vide certificate dated 11.01.2016. Immediately, on receipt of the certificate from CBFC, the petitioner submitted an application dated 11.01.2016 to the first respondent seeking exemption from payment of Entertainment Tax under the Tamil Nadu Entertainment Tax Act, 1939. Seeking directions to the first respondent to consider the said application dated 11.01.2016, this petition has been filed.

2. The learned Senior Counsel for the petitioner submitted that since one of the conditions for applying entertainment tax exemption is that the film should obtain 'U' certificate from CBFC, the petitioner submitted the application along with necessary fees and documents on 11.01.2016 and there is no delay on their part and hence, the first respondent may be directed to consider the application.

3. Upon notice, the learned Additional Government Pleaders, on instructions, submitted that the Movies, for which, the exemption of entertainment tax is sought for, including the movie, for which, the petitioner claimed exemption from entertainment tax, are going to be viewed by the Committee today and accordingly, the representation seeking exemption will be considered and necessary orders would be passed by the authorities on or after 18.01.2016.

4. Recording the submissions of the learned Additional Government Pleaders, this writ petition is disposed of with a direction to the first respondent to pass orders on the application of the petitioner dated 11.01.2016 seeking for

exemption of entertainment tax, in accordance with law, as expeditiously as possible. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

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To

1. The Principal Secretary to Government,
Commercial Taxes and Registration Department,
Government of Tamil Nadu,
Secretariat, Fort St. George,
Chennai - 600 009.
2. The Commissioner,
Commercial Tax Department,
Ezhilagam, Chepauk,
Chennai - 600 005.

+1cc to M/s.Richardson Wilson, Advocate, S.R.No.2360

+1cc to the Special Government Pleader(Taxes), S.R.No.2459

W.P.No.1443 of 2016

AK(CO)
CA(04/02/2016)

सत्यमेव जयते

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