IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:25.04.2016

CORAM

THE HONOURABLE Mr. JUSTICE M.DURAISWAMY

W.P.No.15187 of 2016

Red Giant Movies

Rep. by its Manager & S.Saravanamuthu
No.180, Murasoli Achagam
Kodambakkam High Road
Nungambakkam,
Chennai-600 034. ... Petitioner

vs.

1 The State of Tamil Nadu
Rep. by its Principal Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George
Chennai-600 009.

2 The Commissioner
Commercial Tax Department
Ezhilagam, Chepauk,
Chennai-600 005. .. Respondents

Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondent to process the application dated 20.04.2016 for exemption of Entertainment Tax made by the petitioner for the Tamil movie "Manithan"(மனிதன்) by forming a Committee to view the film and to pass an order based on the recommendations of the said Committee, within a reasonable time fixed by this Court.

For Petitioner : Ms.Lakshmi Sriram
for Mr.C.Murugan

For Respondents : Mr.Cibi Vishnu
Addl. Govt. Pleader (Taxes)

ORDER

The petitioner has filed the above writ petition to issue a Writ of Mandamus, to direct the respondent to process the application dated 20.04.2016 for exemption of Entertainment Tax made by the them for the Tamil movie "Manithan"(மனிதன்) by forming a Committee to view the film and pass an order based on the recommendations of the said Committee, within a reasonable time.

2. It is the case of the petitioner that they applied for the grant of exemption of Entertainment Tax for the Tamil movie titled "Manithan" (மனிதன்) and the film is due for release on 29.04.2016. According to the petitioner, in spite of submitting the application for grant of exemption of Entertainment Tax, the respondents have not considered the same yet.

3. Ms.Lakshmi Sriram, learned counsel appearing for the petitioner, submitted that if the application submitted by the petitioner is not processed in time, the petitioner would be put to irrepairable loss and hardship.

4. Mr.Cibi Vishnu, learned Additional Government Pleader (Taxes) takes notice for the respondents and submitted that the Election Commission of India vide their Circular dated 18.03.2015 had deferred the grant of exemption of Entertainment Tax to Tamil films till the completion of assembly elections.

5. The Hon'ble Supreme Court of India, in similar circumstances, in Civil Appeal Nos. 5893 to 5895 of 2015 had disposed of the appeals with the following directions: -

> (a) Any applicant, who is eligible to apply for grant of exemption from payment of Entertainment tax, shall be called for screening of the film by the Committee within two weeks from the date of submission of the application.
>
> (b) Such an intimation by the Committee shall be sent to the producer of the film within three days from the date of submission of the application.
>
> (c) The producer shall make arrangements for screening of the film within a week from the date of submission of the application.
>
> (d) The Committee shall send its recommendation to the State Government within a period of one week and the State Government shall take ;an appropriate decision within two weeks therefrom.
>
> (e) The film shall be considered in accordance with date of application. To clarify, the chronology of the receipt of application shall be given the priority.

Admittedly, the petitioner's application for the grant of exemption of Entertainment Tax has not yet been processed by the respondents. If it is not processed at the earliest point of time, the petitioner would be put to hardship and prejudice.

In these circumstances, I am of the view that the respondents can be directed to process the petitioner's application for the grant of exemption of entertainment tax and after getting the concurrence from the Election Commission of India, suitable orders can be passed in the application following the guidelines issued by the Hon'ble Supreme Court of India in the above referred Civil Appeals dated 3.8.2015.

6. In view of the same, I direct the respondents to process the application of the petitioner for the grant of exemption of entertainment tax to the Tamil film "Manithan" (மனிதன்) on or before 28.04.2016 and after getting the concurrence of the Election Commission of India, the respondents shall pass orders in the application submitted by the petitioner, following the directions issued by the Hon'ble Supreme Court of India in the above referred Civil Appeals dated 3.8.2015.

With these observations, the writ petition is disposed of. No costs.
Rj

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1 The Principal Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George
Chennai-600 009.

2 The Commissioner
Commercial Tax Department
Ezhilagam, Chepauk,
Chennai-600 005.

+ 2 ccs to Mr.C.Murugan, Advocate Sr 25338

+ 1 cc to The Spl. Govt.Pleader (Taxes) Sr 25350

KR/26/4/16

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