IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.5.2016

CORAM:

THE HONOURABLE MR.JUSTICE V.BHARATHIDASAN

W.P.Nos.17268 and 17737 of 2016
and
W.M.P.Nos.14747 and 15425 of 2016

2D Entertainment Pvt. Ltd.
No.10/6 2nd Cross Street
Seethammal Colony
Alwarpet Chennai-600 018.
Rep. by its Director
Mr.K.Rajsekar. Petitioner in Both WPs.

Vs

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

2 The Principal Secretary /
Commissioner of Commercial Taxes
Commercial Tax Department
Ezhilagam Chepauk
Chennai-5.

3 Election Commission of India
Rep. by Chief Election Commissioner
Nirvachan Sadan Ashoka Road
New Delhi-110 001. Respondents in Both WPs.

Prayer:- Writ Petition No.17268 of 2016 filed under Article 226 of the Constitution of India to issue a writ of mandamus directing respondents 1 and 2 herein to process the application dated 02.05.2016 for exemption of entertainment tax made by the petitioner for the movie "24" by forming a committee to view the film and further to pass an order based on the recommendations of the said committee within a reasonable time fixed by this Court.

Writ Petition No.17737 of 2016 filed under Article 226 of the Constitution of India to issue a writ of mandamus directing respondents 1 and 2 herein to grant exemption for entertainment tax for the Tamil Film "24" from the date of release of the film on 06.05.2016 by forming a committee to view the film and further to pass an order based on the recommendations of the said committee within a reasonable time fixed by this Court.

For Petitioner : Mr.V.Manohar

For RR 1 and 2 : Mr.V.Haribabu, AGP(T)

For R3 : Mr.Niranjan
for M/s.G.R.Associates

COMMON ORDER

Since both the writ petitions have been filed by the petitioner seeking a common relief, both the writ petitions are disposed by this common order.

2. The prayer in W.P.No.17268 of 2016 is to issue a writ of mandamus directing respondents 1 and 2 herein to process the application dated 02.05.2016 for exemption of entertainment tax made by the petitioner for the Tamil Movie "24", by forming a committee to view the film and further to pass an order based on the recommendations of the said committee within a reasonable time fixed by this Court.

3. In the said writ petition, a notice was ordered to the respondents returnable by 2.6.2016. Now, the petitioner has filed another W.P.No.17737 of 2016 seeking issuance of a mandamus directing respondents 1 and 2 herein to grant exemption for entertainment tax for the Tamil Film "24" from the date of release of the film on 06.05.2016 by forming a committee to view the film and further to pass an order based on the recommendations of the said committee within a reasonable time fixed by this Court.

4. The case of the petitioner is that they produced the Tamil Movie in the name and style of "24" and the same was released for general view on 6.5.2016. Since the Government issued a Government Order in G.O.Ms.No.72 dated 22.7.2006, thereby giving total exemption from entertainment tax if newly produced Tamil Films are given the titles in Tamil Language. Thereafter, vide another G.O.Ms.No.159 dated 22.8.2007, the Government of Tamil Nadu imposed certain conditions. Thereafter, vide another G.O.Ms.No.002 dated 3.1.2012, the Government constituted a committee to view, consider and give recommendations upon a film's eligibility for exemption from entertainment tax. Taking advantage of the above G.O.s, the petitioner filed an application before the second respondent on 2.5.2016, seeking exemption for payment of entertainment tax as they fulfil all the conditions laid down in the above G.Os. Since the above application was not processed by the second respondent on the ground of ensuing State Assembly Elections and as per the directions of the Election Commission of India, the present writ petitions have been filed.

5. I have heard Mr.V.Manohar, learned counsel for the petitioner, Mr.V.Haribabu, learned Additional Government Pleader (Taxes) for respondents 1 and 2 and Mr.Niranjan, learned counsel for the third respondent.

6. The learned counsel for the petitioner would submit that since the film has already been released on 6.5.2016, any delay in processing their application will cause irreparable loss and hardship to them.

7. On the other hand, learned Additional Government Pleader appearing for respondents 1 and 2 would submit that they are ready to process the application, but, in view of the directions issued by the Election Commission of India, they are unable to process the same.

8. Having considered the submissions made by the counsel for either side, without expressing any opinion on the merits of the case, I am of the view that it is suffice to direct the respondents to process the application dated 2.5.2016 as early as possible, since the moview has already been released on 6.5.2016 and the petitioner's application is pending from 2.5.2016.

9. In the above circumstances, the first respondent is directed to refer the petitioner's application to the third respondent-Election Commission of India for getting approval from them on or before 16.5.2016, and in turn, the third respondent shall pass orders on merits on or before 19.5.2016, and again on receipt of the recommendations from the third respondent, respondents 1 and 2 shall pass orders on the application of the petitioner on merits and in accordance with law on or before 24.5.2016.

10. With the above direction, the writ petitions are disposed of. No costs. The connected miscellaneous petiitons are closed.

Sd/-
Assistant Registrar(V)

//True Copy//

Sub Assistant Registrar

ssk.

To

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

2 The Principal Secretary /
Commissioner of Commercial Taxes
Commercial Tax Department
Ezhilagam Chepauk Chennai-5.

3 The Chief Election Commissioner
Election Commission of India
Nirvachan Sadan Ashoka Road
New Delhi-110 001.

+ 4 ccs to Mr.V. Manohar, Advocate Sr.28285
2 ccs to Mr.V. Manohar, Advocate, sr. 28338

W.P.Nos.17268 and 17737 of 2016

SCD(CO)
EU 12.05.16