

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.7.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

Writ Petition Nos.35608 and 35609 of 2004

K.Gopalakrishnan ...Petitioner in
WP.35608/2004

K.Srinath ...Petitioner in
WP.35609/2004

Vs

The State of Tamil Nadu, rep.by its
Secretary to Government, Commercial
Taxes Department, Fort.St.George,
Chennai-9. ... Respondent in
both WPs

PETITIONS under Article 226 of The Constitution of India
praying for the issuance of Writs of Declaration declaring that
Section 4(H) of the Tamil Nadu Entertainments Tax Act, 1939 as
amended by Act No.15/2003 as unconstitutional, ultra vires, void
and unenforceable.

For Petitioners : Mr.A.Chidambaram

For Respondent : Mr.S.Manohar Sundaram, AGP

COMMON ORDER

Heard Mr.A.Chidambaram, learned counsel for the petitioners
and Mr.S.Manohar Sundaram, learned Additional Government Pleader
appearing for the respondent. By consent, the writ petitions are
taken up for final disposal.

2. The petitioners have filed these writ petitions seeking
to declare the provisions of Section 4(H) of the Tamil Nadu
Entertainments Tax Act, 1939 as amended by Act No.15/2003 as
unconstitutional, ultra vires, void and unenforceable.

3. It is conceded by the learned Additional Government
Pleader appearing for the respondent that the issue involved in
these writ petitions is squarely covered against the Revenue by
the order dated 30.7.2007 made in W.P.No.23720 of 2003.

4. Therefore, following the order dated 30.7.2007 made in W.P.No. 23720 of 2003, these writ petitions are allowed. No costs.

Sd/-
Assistant Registrar(CS III)

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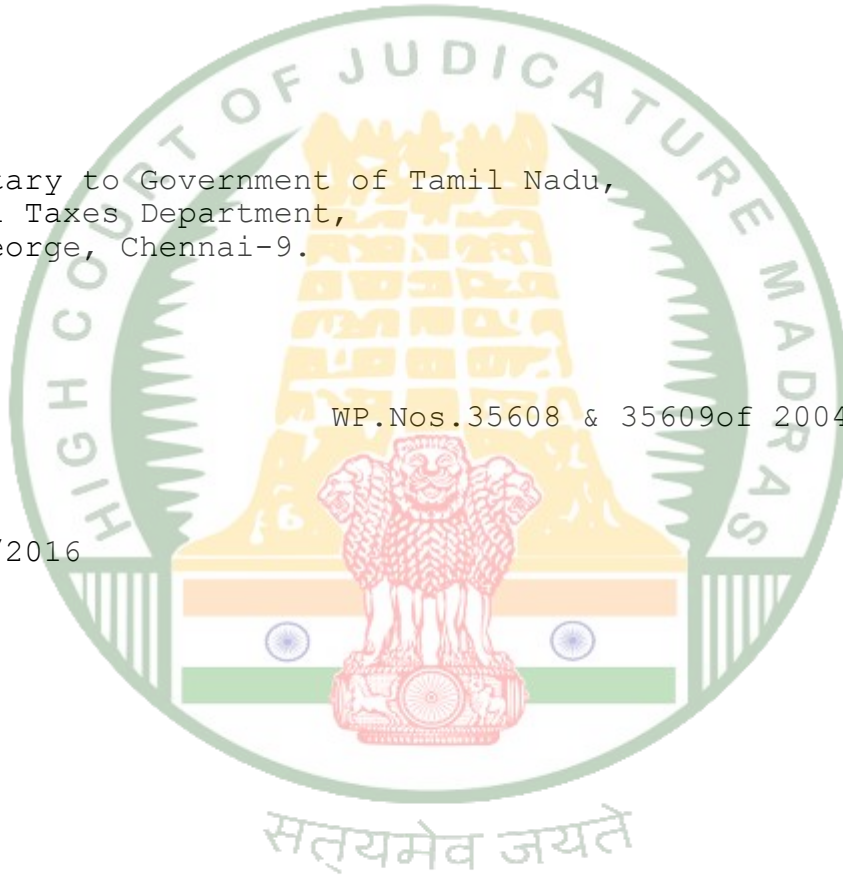
Sub Assistant Registrar

To

The Secretary to Government of Tamil Nadu,
Commercial Taxes Department,
Fort.St.George, Chennai-9.

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