

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.06.2016

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.24937 of 2003

Kart Beat Sport Centre,
rep by its PArtner,
Mr.M.Saravanan,
No.38, Arcot Road,
Vadapalani,
Chennai-600 026.

.. Petitioner

Vs.

- 1.State of Tamil Nadu,
rep by its Secretary,
Commercial Taxes Dept.,
Chennai-600 009.
- 2.The Entertainment Tax Officer,
Saligramam Assessment Circle,
No.20, 88th Street,
Ashok Nagar,
Chennai-600 083.

.. Respondents

The writ petition is filed under Article 226 of the Constitution of India praying for the issue of a writ of certiorarified mandamus to call for the records of the second respondent in his notice Rc.No.1400/2002/B2, dated 22.8.2003 and quash the same and consequently forbear the second respondent having jurisdiction over petitioner's Karting centre from invoking the provisions of the Tamil Nadu Entertainment Act, 1939 as amended by Tamil Nadu Act 21 of 2001 and the rules made thereunder in respect of the petitioner.

For Petitioner : Mr.P.R.Raman

For Respondents : Mr.S.Kanmani Annamalai, AGP

ORDER

Heard Mr.P.R.Raman, learned counsel for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader for the respondents.

2 In this writ petition, the petitioner has questioned the notice issued by the second respondent, calling upon the petitioner to register themselves under the provisions of the Tamil Nadu Entertainment Tax Act, 1939. At the time when the writ petition was admitted, an interim order was granted, which was also made absolute by order dated 23.1.2004. As of now, the entire business activities of the petitioner has been closed. Therefore, the second respondent cannot proceed further pursuant to the impugned notice. Accordingly, the writ petition is allowed and the impugned notice is quashed. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

vvk

To

- 1.The Secretary,
State of Tamil Nadu,
Commercial Taxes Dept.,
Chennai-600 009.
- 2.The Entertainment Tax Officer,
Saligramam Assessment Circle,
No.20, 88th Street,
Ashok Nagar,
Chennai-600 083.

+1cc to Mr.P.R. Raman, Advocate, S.R.No.32938
+1cc to the Special Government Pleader, S.R.No.32938

PA(CO)
EU(23/06/2016)

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