In the High Court of Judicature at Madras

Dated: 21.03.2017

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The Honourable Mr.JUSTICE K.RAVICHANDRABAABU

W.P.No.6851 of 2017
and
WMP No.7427 of 2017

V.Bharathi Seeni ... Petitioner

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.

4. The Chief Electoral Officer,
   State of Tamilnadu,
   Fort St.George,
   Chennai 600 009. ... Respondents

Prayer:Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of mandamus to direct the respondents 1 and 2 herein to consider and refer the petitioner's application dated 13.03.2017 to the third and fourth respondents for getting approval from them and to grant exemption for entertainment tax for the Tamil film “KADUGU” from the date of the release of the film on 24.03.2017 in respect of the areas notified for By Poll in the State of Tamilnadu to be conducted on 12.04.2017 within a reasonable time fixed by this court.

For Petitioner : Mr.L.G.Sahadevan

For Respondents : Mr.S.Kanmani Annamalai for R1 and R2
Additional Government Pleader (T)
Mr.Niranjan for R3 and R4
for G.R.Associates

O R D E R

Mr.S.Kanmani Annamalai, learned Additional Government Pleader takes notice for the respondents 1 and 2 and Mr.Niranjan, learned counsel takes notice for the respondents 3 and 4. By consent of parties, the writ petition itself is taken up for final disposal at the admission stage itself.

2.The petitioner seeks for a mandamus directing the respondents 1 and 2 to consider and refer the petitioner's application dated 13.03.2017 to the respondents 3 and 4 for getting approval from them for grant of exemption for entertainment tax for the Tamil film "Kadugu" from the date of release of the film on 24.03.2017 in respect of the areas notified for by poll in the State of Tamilnadu to be conducted on 12.04.2017.

3.The case of the petitioner is as follows:

He produced a Tamil movie under the name and style of "Kadugu", scheduled to be released for general viewing on 24.03.2017. As per G.O. Ms. No.72 of the Commercial Taxes and Registration Department dated 22.07.2006, the said film is entitled for total exemption from the entertainment tax, as it is having the title in Tamil language. G.O.Ms.No.159 dated 22.08.2007, imposed certain conditions for granting such exemption. Therefore, the petitioner made necessary application to the second respondent on 13.03.2017 and also paid the prescribed amount for grant of exemption from payment of entertainment tax for the above said movie. The said film is fulfilling all the conditions laid down in G.O.Ms.No.89 dated 21.07.2011. The second respondent, however, informed the petitioner that since the By election is fixed in Chennai on 12.04.2017 and as the model code of conduct issued by the Election Commission has come into force with effect from 09.03.2017, the film is not entitled for exemption for entertainment tax in the area in respect of the election fixed on 12.04.2017, unless the approval is granted by the Election Commission of India. Therefore, the respondents 1 and 2 have to forward the application of the petitioner to the respondents 3 and 4 and get their permission.

4.Learned Additional Government Pleader appearing for the respondents 1 and 2 submitted that the application of the petitioner will be forwarded to the respondents 3 and 4 to consider and pass appropriate orders, immediately after getting the report from the Committee which viewed the movie.

5.Learned counsel for the respondents 3 and 4 submitted that the request of the petitioner would be considered, if the application filed by the petitioner is forwarded by the respondents 1 and 2 to the respondents 3 and 4.

6.Considering the above stated facts and circumstances and without expressing any view on the claim made by the petitioner seeking for exemption, I only direct the respondents 1 and 2 to forward the application filed by the petitioner to the respondents 3 and 4 immediately after getting such a report from the Committee. Such exercise shall be completed by the respondents 1 and 2 within a period of 7 days from today, provided such report is a positive report in favour of the petitioner. If any such application is received from the respondents 1 and 2, as stated supra, the respondents 3 and 4 will consider the same and pass appropriate orders within a period of seven days thereafter. The writ petition is disposed of accordingly. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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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,
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   Rep. By Chief Election Commissioner,
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   New Delhi 110 001.

4. The Chief Electoral Officer,
   State of Tamilnadu,
   Fort St.George,
   Chennai 600 009.

+4 ccs to Mr.L.G.Sahadevan, Advocate, S.R.No.17406

W.P.No.6851 of 2017

NMI(CO)
RMP(21/03/17)