



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.32488 of 2005

N.Rathinam

...Petitioner

-Vs-

The State of Tamilnadu
Rep. by its Secretary to Government,
Commercial Tax Department,
Fort St.George,
Chennai - 600 009.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, declaring that Section 4 (H) of the Tamilnadu Entertainments Tax Act, 1939, as amended by Act No.15/2003 as unconstitutional, ultra vires, void and unenforceable.

For Petitioner : Mr.A.Chidambaram

For Respondent : Mrs.Dhanamadhri
Government Advocate

ORDER

The prayer sought for in the present writ petition is for a writ of Declaration to declare Section 4 (H) of Tamilnadu Entertainments Tax Act, 1939, as amended by the Act 15 of 2003 as unconstitutional, which requires to be allowed, in view of the earlier decision of the Hon'ble Division Bench of this Court reported in 2007 (9) VST 401 (Mad) in the case of P.Sankaranarayanan Vs. State of Tamilnadu, whereby the validity of the provisions contained in the Amended Act 15 of 2003 including Section 4 (H) of the Tamil Nadu Entertainments Tax Act, has been held to be unconstitutional.

2. Accordingly, the writ petition stands disposed of. No costs.

vum

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar



To
The Secretary to Government,
The State of Tamilnadu
Department of Commercial Tax,
Fort St.George,
Chennai - 600 009.

+1cc to the Special Govt.Pleader, vide SR.No.50811
+1cc to Mr.A.Chidambaram, Advocate, SR.No.49806

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Kak(06/08/2019)