

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 05.08.2019

CORAM:

THE HONOURABLE MR.JUSTICE M.S.RAMESH

W.P.No.6814 of 2012
and M.P.No.1 of 2012

Tvl.Mayajal Entertainment Ltd.,
Represented by its Managing Director,
Mr.Udeep Bogollu,
No.34/1, ECR, Kanathur Reddy,
Kuppam Village,
Chennai-603 112.

... Petitioner

Vs.

The Assistant Commissioner (CT),
Chengalpattu Assessment Circle,
No.26/35, Alagesan Street,
Vedachala Nagar,
Chengalpattu.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records in Amusement No.001/2002-03 dated 24.02.2012 relating to Assessment Year 2002-2003 on the file of the respondent and quash the same.

For Petitioner : Mr.R.G.Muthukumaran

For Respondent : Mr.V.Haribabu
Additional Government Pleader

ORDER

This writ petition has been filed seeking to set aside the Amusement No.001/2002-03 dated 24.02.2012 relating to Assessment Year 2002-2003 on the file of the respondent.

2. The limitation period prescribed under Section 43-E (1) of the Tamil Nadu Entertainment Tax Rules, 1939, for the purpose of initiating action under Section 7-B of the Tamil Nadu Entertainment Tax Act, 1939, is five years from the expiry of the period to which the tax relates. The present writ petition pertains to re-assessment notice for the assessment year 2002-

2003. The assessment order for the year 2002-2003 was passed on 20.02.2004. The period for initiating action under Section 7-B of the Act would be five years from the end of the assessment year viz., from 31.03.2003.

3. Undisputedly, the first notice was issued to the petitioner on 22.08.2008, which is apparently after the limitation period of five years and as such, the respondent may not have authority to issue such notice for action under Section 7-B of the Act for the assessment year 2002-2003.

4. In view of the above, the impugned notice dated 24.02.2012 relating to Assessment Year 2002-2003 on the file of the respondent, is set aside.

In the result, the writ petition is allowed. No costs.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

nsd

To

The Assistant Commissioner (CT),
Chengalpattu Assessment Circle,
No.26/35, Alagesan Street,
Vedachala Nagar, Chengalpattu.

+3cc to Mr.R.G.Muthukumaran, Advocate, S.R.No.66845
+1cc to the Government Pleader, S.R.No.67244

सत्यमेव जयते

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KS (CO)
CS/23/09/2019

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