

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2020

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.509 of 2012

and

W.M.P.No.2 of 2012

PVR Limited,
Rep.by Cinema General Manager,
Mr.Shashi Baunthiyal,
Ampa, Skywalk Mall, 4th Floor,
No.1, Nelson Manickam Road,
Aminjikarai, Chennai - 600 029. ... Petitioner

Vs.

1. Tamil Nadu State,
Rep by Secretary to Government,
Commercial Tax and Registration Department,
Fort St.George, Chennai - 9.
2. The Special Commissioner,
Chepauk, Chennai 600 005.
3. Assistant Commissioner (CT),
Vadapalani Assessment Circle,
No.10-C, Razak Garden,
MMDA Colony, Arumbakkam,
Chennai - 600 106.
4. The Entertainment Tax Officer,
Vadapalani - 1, Circle,
No.10-C, Razak Garden,
MMDA Colony, Arumbakkam,
Chennai - 600 106. ... Respondents

Prayer: Writ Petition is filed under article 226 of the Constitution of India, writ of Certiorarified Mandamus, to call for the entire records relating to the proceedings Ref.No.1903/2010/B3, dated 29.12.2010 passed by the 3rd respondent herein and quash the same and consequently directing the Respondents to exempt the petitioner from paying the tax.

For Petitioner : Mr.M.Kempuraj

For Respondents : Mr.A.N.R.Jayaprathap
Government Advocate

O R D E R

Heard the learned counsel for the Petitioner and the learned counsel for the Respondent.

2.In this Writ Petition, the petitioner has challenged the impugned demand notice dated 29.12.2010. The impugned notice was followed by a Reminder notice dated 22.06.2011. However, the petitioner has not filed any reply to the said notice. Since the impugned order has been passed without hearing the petitioner, it is liable to be quashed and is hereby quashed. At the same time, the impugned order shall be treated as an addendum show cause notice. If required the 4th respondent may issue a corrigendum to the said notice within a period of 30 days from the receipt of a copy this order.

3.The petitioner may file a reply within a period of 30 days thereafter. The 4th Respondent is required to pass appropriate order in accordance with law within a period of 90 days from the date of receipt of a copy of this order.

4.Accordingly, the Writ Petition stands disposed. No cost. Consequently, connected Miscellaneous Petition is closed.

Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Secretary to Government,
State of Tamil Nadu,
Commercial Tax and Registration Department,
Fort St.George, Chennai - 9.

2. The Special Commissioner,
Chepauk, Chennai 600 005.

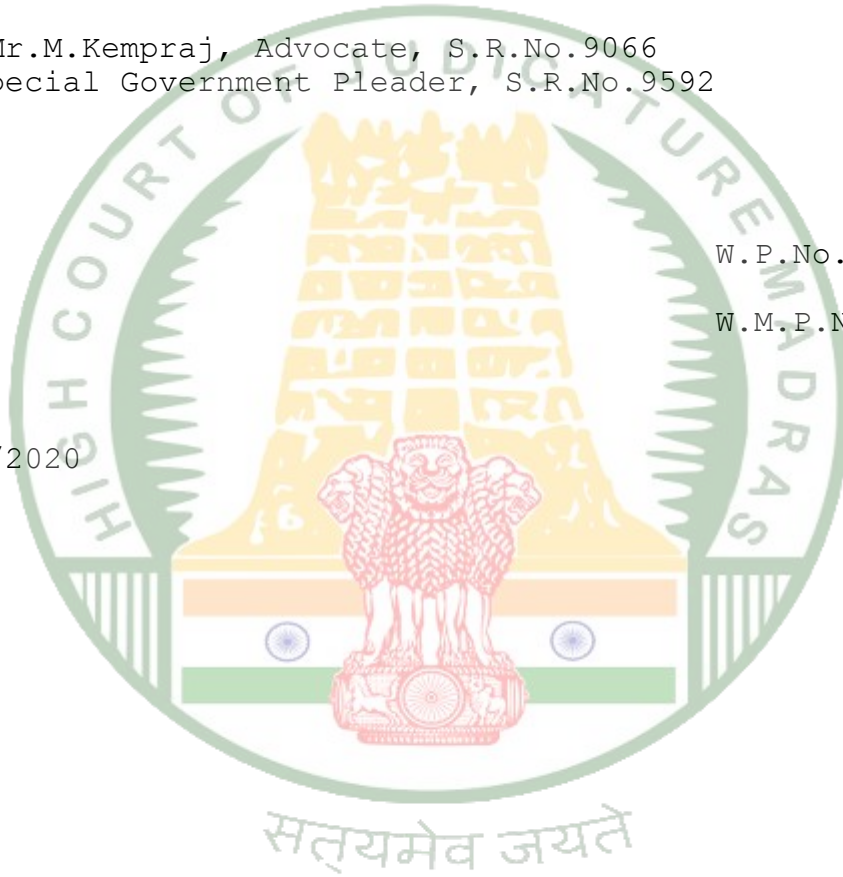
3. The Assistant Commissioner (CT),
Vadapalani Assessment Circle,
No.10-C, Razak Garden,
MMDA Colony, Arumbakkam,
Chennai - 600 106.

4. The Entertainment Tax Officer,
Vadapalani - 1, Circle,
No.10-C, Razak Garden,
MMDA Colony, Arumbakkam,
Chennai - 600 106.

+2ccs to Mr.M.Kempuraj, Advocate, S.R.No.9066
+1cc to Special Government Pleader, S.R.No.9592

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and
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KKV/12/06/2020



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