

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.03.2020

CORAM

THE HON'BLE MR.JUSTICE R.MAHADEVAN

W.P.No.6406 of 2013

and

M.P.No.1 of 2013

Sri Shakthi Theatre
Rep. by its Partner T.R.S.Pathi Senthil
Mettupalayam
Coimbatore District ... Petitioner

Vs.

1. The Commissioner of Commercial Tax (CT)
Chepauk
Chennai 600 005
2. The Assistant Commissioner (CT)
Mettupalayam
Coimbatore District ... Respondents

Prayer: Petition filed under Article 226 of The Constitution of India praying to direct the 1st respondent to dispose the petitioner's representation dated 23.05.2012 for drop the tax proposal within a reasonable time.

For Petitioner : No Appearance
For Respondents : Mr.A.N.R.Prathap
Government Advocate (Taxes)

ORDER

According to the petitioner, the second respondent issued a notice dated 12.09.2011, proposing to levy Entertainment Tax for the eight films mentioned therein stating that at the time of screening the said films, there was neither a Government order nor a notification from the Government exempting those films from the payment of Entertainment Tax. On receipt of the same, the petitioner submitted its objections by way of a representation dated 23.05.2012 to the first respondent and

requested to drop the said proposal. However, the said representation has not been considered by the first respondent. Hence, the petitioner has preferred this writ petition seeking a direction to the first respondent to consider the said representation within a time frame to be stipulated by this Court.

2. There is no representation for the petitioner either in person or through their learned counsel.

3. Heard the learned Government Advocate (T) appearing for the respondents, who made his submission supporting the order impugned herein.

4. This Court is of the view that the prayer made in this writ petition cannot be considered. If any demand on the basis of the assessment is raised by the authority, it is for the petitioner to agitate the same by producing supporting materials in the manner known to law. Hence, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is also dismissed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Commercial Tax (CT)
Chepauk
Chennai 600 005

2. The Assistant Commissioner (CT)
Mettupalayam
Coimbatore District

+1cc to the Special Government Pleader, S.R.No.22818

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JP (CO)
KKV/21/05/2020