IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.01.2020

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 5359 of 2017
and
W.M.P. Nos. 5686 to 5688 of 2017

G.R. Durairaj ... Petitioner

Vs

1. The Union Territory of Puducherry,
Represented by its Chief Secretary,
Secretariat - Puducherry.

2. The Secretary,
Department of Local Administration,
Union Territory of Puducherry,
Puducherry.

3. The Commissioner-cum-Entertainment Officer,
Oulgaret Municipality,
Puducherry - 5.

4. The Revenue Officer-I,
Puducherry Municipality,
Puducherry. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records comprised in the proceedings of the Fourth Respondent bearing No.871/Pu.Na./Va.P.1/A4/2016 dated 08.02.2017 and quash the same in so far as pertains to the Tamil Film "Bairava" and consequently issue a Mandamus directing the Respondents herein to grant exemption from payment of Entertainment Tax for the Tamil Film "Bairava" starring Mr.Vijay, Keerthi Suresh, Music by Santhosh Narayanan and Directed by Bharathan and Produced by M/s.Vijaya Productions towards the exhibition of the same within the Union Territory of Puducherry.

For Petitioner : Mr. T.T. Ravichandran

For Respondents: Mr. J. Kumaran
Additional Government Pleader

ORDER

The writ petition has been filed by the Petitioner seeking for the issuance of Writ of Certiorarified Mandamus, to call for the records comprised in the proceedings of the Fourth Respondent bearing No.871/Pu.Na./Va.P.1/A4/2016 dated 08.02.2017 and quash the same in so far as pertains to the Tamil Film "Bairava" and consequently issue a Mandamus directing the Respondents herein to grant exemption from payment of Entertainment Tax for the Tamil Film "Bairava" starring Mr.Vijay, Keerthi Suresh, Music by Santhosh Narayanan and Directed by Bharathan and Produced by M/s.Vijaya Productions towards the exhibition of the same within the Union Territory of Puducherry.

2. The Petitioner has filed this writ petition challenging the impugned order dated 08.02.2017 as per which, the distributors of Tamil Cinema name "Bairava" were not entitled to exempt notifications issued under Section 167 of the Pondicherry Municipality Entertainment Tax Act, 1973 and Section 160 of the Puducherry Village Panchayat Act, 1973. The Government of Pondicherry has also issued an order on 10.09.2007 and another order dated 14.09.2007 wherein it has been clarified in Paragraph-3 as follows:

> "3. The benefit of exemption to the Cine Films with Titles in Tamil and Telugu from payment of Entertainment Tax shall be enjoyed by the Cinema Theatre owners with effect from 19.06.2007. The Theatre owners shall continue to submit the accounts of the tickets sold, to the Entertainment Tax Officer concerned for the films exempted from Entertainment Tax. The Tax Free tickets need not be stamped by the Entertainment Tax Officer."

3. The Petitioner is the assignee of rights for the film "Bairava" (Tamil) (Colour) (Cinemascope). Apprehending that the Petitioner may also be subjected to entertainment tax, the Petitioner has filed the present writ petition even though according to the Respondents, entertainment tax is payable only by exhibitors/distributors of the movies ie., Theatres in terms of Section 11 (18) of the Pondicherry Municipality Entertainment Tax Act, 1973. In Paragraph 17 of the Counter filed by one Kasinathan, Revenue Officer-I, Pondicherry Municipality, it has been stated that the entertainment tax is levied only the Theatre owner. The distributors are in no way connected to the issue of entertainment tax. On this ground also the Writ Petition was liable to be dismissed. Further as per G.O.Ms.No.51/LAS/2007 dated 14.09.2007, the above position has been clarified while issuing as addendum to G.O.Ms.No.50/LAS/2017 dated 10.09.2007. The aforesaid addendum reads as under:-

> "3. The benefit of exemption to the Cine Films

with Titles in Tamil and Telugu from payment of Entertainment Tax shall be enjoyed by the Cinema Theatre owners with effect from 19.06.2007. The Theatre owners shall continue to submit the accounts of the tickets sold, to the Entertainment Tax Officer concerned for the films exempted from Entertainment Tax. The Tax Free tickets need not be stamped by the Entertainment Tax Officer."

4. Thus, the present Writ Petition is misconceived as the Petitioner is not under the contemplation for levy of Entertainment Tax Act under the Provisions of the Pondicherry Municipality Entertainment Tax Act, 1973. The Writ Petition is dismissed with above observation. Consequently, the connected writ miscellaneous petitions are closed. No costs.

Sd/-

Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

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To

1. The Chief Secretary,
   Union Territory of Puducherry,
   Secretariat - Puducherry.

2. The Secretary,
   Department of Local Administration,
   Union Territory of Puducherry,
   Puducherry.

3. The Commissioner-cum-Entertainment Officer,
   Oulgaret Municipality, Puducherry - 5.

4. The Revenue Officer-I,
   Puducherry Municipality, Puducherry.

+1cc to the Government Pleader, S.R.No. 2571

W.P. No. 5359 of 2017
and
W.M.P. Nos. 5686 to 5688 of 2017

VG II(CO)
GN(26/02/2020)