



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 20.04.2022
CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WEB COPY

W.P(MD) .Nos.3286 and 3338 of 2012
and
W.M.P(MD) .Nos.1 of 2012, 14687 of 2019, 1 and 2 of 2012

W.P(MD) .No.3286 of 2012

S.Nagalingam (Died)

- 1.Nagarathinam
- 2.Sundareswari
- 3.Ramalakshmi
- 4.Ravikumar

... Petitioners

(P1 to P4 are substituted for the deceased
sole petitioner vide order dated 10.06.2016
in W.M.P(MD).No.8096 of 2018)

Vs.

- 1.The Commercial Tax Officer-II,
Office of Commercial Tax,
Dindigul-624 001.

2.P.Krishnaveni

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Auction Notice in Reference in R.C.No.894/2010/A3/ dated 16.11.2010 on the file of the first respondent pertaining to the property belonging to Abirami Theatre bearing Door No.45, New Agraharam, Palani Road, Dindigul, is concerned and to quash the same and forbear the first respondent from bringing the property bearing Door No.45, New Agraharam, Palani Road, Dindigul, by public auction or sale by other methods either on 22.03.2012 or any other later date, for the revenue payable by the second respondent.

For Petitioners	: Mrs.P.Jessi Jeeva Priya
For R1	: Mr.K.S.Selva Ganesan
	Additional Government Pleader
For R2	: MR.K.Govindarajan



W.P (MD) .No.3338 of 2012

P.Krishnaveni

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer II,
Commercial Tax Office,
Dindigul.

2.Kanagammal
3.S.Nagalingam
4.V.Murugesan

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records relating to the sale notification in respect of Item No.1 published in Tamil Daily Dhinamalar dated 11.03.2012 by the first respondent and quash the same.

For Petitioner : Mr.K.Govindarajan
For R1 : Mr.K.S.Selva Ganesan
Additional Government Pleader
For R2 to R4 : No Appearance

COMMON ORDER

Heard the learned counsel for the petitioners and the learned Additional Government Pleader for the first respondent.

2.The learned counsel for the petitioner in W.P.(MD).No.3286 of 2012 submits that the entertainment tax assessed will be paid.

3.The writ petitions therefore stand disposed of by directing the petitioners to pay the arrears of tax due is assessed by the respondents together with interest under Section 10 F of the Tamil Nadu Entertainment Tax Act, 1939 within a period of 60 days in two instalments from the date of receipt of copy of this order. The *inter se* dispute between these petitioners can be resolved between them in appropriate forum. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (PROTOCOL)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)



To

1.The Commercial Tax Officer-II,
Office of Commercial Tax,
Dindigul-624 001.

2.The Deputy Commercial Tax Officer II,
Commercial Tax Office,
Dindigul.

+1 CC to M/s.P.JESSI JEEVA PRIYA, Advocate (SR-20211[F] dated 21/04/2022)

+1 CC to M/s.K.GOVINDARAJAN, Advocate (SR-20281[F] dated 21/04/2022)

+1 CC to M/s.SPL.GP (SR-20096[F] dated 21/04/2022)

W.P(MD) .Nos.3286 and 3338 of 2012
20.04.2022

RS (06.05.2022) 3P-6C