



WP No.3173 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.11.2023

CORAM

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No.3173 of 2017

S.Varadarajan

: Petitioner

Vs

1.The Additional Chief Secretary
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai-09

2.The Commissioner
Commercial Tax Department Ezhilagam
Chepauk Chennai

3.Gnanavel Raj

: Respondents

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the first respondent in G.O.(T) No.22 dated 20.01.2017 granting exemption from the payment of Entertainments Tax to the film "C III" produced by the 3rd respondent and quash the same.

For the Petitioner : No appearance

For Respondents 1, 2 : Mr.Harsha Raj,
Additional Government Pleader

For Respondent No.3 : Mr.C.Ram Kumar

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ORDER

(Made by the Hon'ble Chief Justice)

None appears for the petitioner.

2. Mr.Harsha Raj, learned Additional Government Pleader, appearing for respondents 1 and 2 submits that the Government Order G.O.(T) No.22 dated 20.01.2017 has worked itself out. The subject film was shown in the year 2017. Further, the Tamil Nadu Entertainment Tax Act, 1939 is replaced with the Tamil Nadu Goods and Services Tax Act.

3. In light of that, the writ petition stands disposed of. There will be no order as to costs. Consequently, WMP No.3111 of 2017 is closed.

(S.V.G., CJ.)

(D.B.C., J.)

06.11.2023

Index : Yes/No
Neutral Citation : Yes/No
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To

WEB COPY

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THE HON'BLE CHIEF JUSTICE

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