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W.P.No.10268 of 2011 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.10.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

W.P.Nos.10268, 10269, 10270, 10271, 11451, 11452, 11453,
11454, 24219, 24220, 24221 of 2011
and
W.M.P.Nos.18460, 18461 & 18462 of 2024

W.P.No.10268 of 2011

M/s.Sathya Jothi Films,
Rep. by its Partner, Mr.T.G.Thyagarajan,
No.270/1, (Vee Dee Yem Complex),
Lloyds Road, 1st Floor,
Royapettah, Chennai – 14.

.. Petitioner

VS

- 1.The Union of India
Rep. by its Secretary to Government,
Ministry of Finance,
Department of Revenue,
New Delhi.
- 2.The Government of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes Department,
Fort St.George,
Chennai – 600 009.
- 3.The Assistant Commissioner (CT),
Royapettah II Assessment Circle,
Taluk Office Buildings, II Floor,
No.46, Greenways Road, Chennai -26.



W.P.No.10268 of 2011 etc

4.The Commissioner of Service Tax,
Office of the Commissioner of Service Tax,
No.692, Anna Salai, MHU Complex,
Nandanam, Chennai – 600 035.

.. Respondents

Prayer in W.P.No.10268 of 2011: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records relating to the impugned notice in Rc.No.1771/2008A1 (2004-05) dated 21.03.2011 on the file of the third respondent and quash the same.

Writ Petition	For Petitioner	For Respondents
10268 to 10271 of 2011	Mr.N.Prakash for Mr.K.Magesh	Mr.C.Harsha Raj, AGP
11451 to 11454 of 2011	Mr.N.Prakash for Mr.K.Magesh	Mr.R.P.Pragadish, SSC for R1 Mr.C.Harsha Raj, AGP for R2, R3
24219 to 24221 of 2011	Mr.N.Prakash for Mr.K.Magesh	Mr.R.P.Pragadish, SSC for R1 & R4 Mr.C.Harsha Raj, AGP for R2, R3

COMMON ORDER

(Order of the Court was made by Dr. ANITA SUMANTH.,J)

Mr.K.Magesh, learned counsel for petitioner states that similar prayers that was raised in the case of *Sujatha Vijayakumar v The Union of India, Rep. by its Secretary to Government, Ministry of Finance, Department of Revenue, New Delhi and others* in W.P.Nos.11333 to 11336 of 2011 have been disposed on



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17.04.2024 by the First Bench by way of the following order:-

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"We have heard Mr.K.Magesh, learned counsel for the petitioner, Mr.AR.L.Sundaresan, learned Additional Solicitor General, for the first respondent and Mr.Haribabu, learned counsel for respondents 2 and 3.

2. Learned counsel for the petitioner, on instructions, submits that the petitioner in the present writ petition would not press his challenge to the vires of the provisions and the same be kept open. He further submits that time be granted to file reply to the show cause notice.

3. The petitioner may file reply to the show cause notice within three weeks from today. If reply is filed by the petitioner within three weeks from today, then the respondent authorities shall consider the reply filed by the petitioner before adjudicating upon the show cause notice issued to the petitioner. In that event, all contentions of the respective parties are kept open.

4. The writ petition stands disposed of. There shall be no order as to costs. Consequently, MP Nos.1 and 2 of 2011 (2 Nos.) are closed."

2. Mr.Harsha Raj, learned Additional Government Pleader, would accede to the identity of the issues in the present matters and in the above cases.

3. In light of the same, the order passed by the First Bench on 17.04.2024 as extracted above, will be taken to be passed in the present matters as well. Hence W.P.Nos.10268, 10269, 10270, 10271, 11451, 11452, 11453, 11454, 24220, 24221 of 2011 stand



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disposed in terms of the above order dated 17.04.2024.

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4. As far as W.P.No. 24219 of 2011 is concerned, the challenge is to an order of assessment dated 30.09.2011 passed under the provisions of the Tamil Nadu General Sales Tax Act, 1959. Pending writ petition, the petitioner has approached the statutory authorities by way of appeal. Hence, the petitioner does not pursue this matter and the writ petition is hence dismissed as infructuous. No costs. Connected miscellaneous petitions are closed.

[A.S.M., J] [G.A.M., J]
03.10.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

- 1.The Secretary to Government,
Ministry of Finance,
Department of Revenue,
New Delhi.
- 2.The Government of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes Department,
Fort St.George,
Chennai – 600 009.
- 3.The Assistant Commissioner (CT),
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DR. ANITA SUMANTH.,J.
and
G. ARUL MURUGAN.,J.

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WP.Nos.10268, 11452, 10271, 11451, 24219, 11453, 11454,
10269, 10270, 24220 & 24221 of 2011
and
WMP.Nos.18462, 18460 & 18461 of 2024

Dr.ANITA SUMANTH,J.
and
G.ARUL MURUGAN,J.

(Order of the Court was made by Dr.ANITA SUMANTH.,J.)

This matter is listed today under the caption 'for being mentioned'.

2 .Paragraph 3 of order dated 03.10.2024 shall now read as follows:

“3.In light of the same, the order passed by the First Bench on 17.04.2024 as extracted above, will be taken to be passed in the present matters as well. The petitioners are granted liberty to file replies, as stipulated therein, within a period of three (3) weeks from date of receipt of a copy of this order.”

3. Except for the aforesaid modification, order dated 03.10.2024 remains unaltered.

[A.S.M.,J] [G.A.M.,J]
19.11.2024

VS

Note to Registry : Issue corrected order copy.



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Dr.ANITA SUMANTH,J.
and
G.ARUL MURUGAN,J.

VS

WP.Nos.10268, 11452, 10271, 11451, 24219, 11453, 11454,
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19.11.2024