IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.11.2024

CORAM :

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.47689 of 2006
and M.P.Nos.1 and 2 of 2006 & 2 of 2007

M/s Jayapradha Cine Theatre
No.38, General Patters Road
Chennai – 600 002.
Rep.by its
Partner Mr.Raj Babu .. **Petitioner**

Vs.

1.Employees State Insurance Corporation
Rep.by its Deputy Director
No.143, Sterling Road
Chennai – 600 034.

2.The Recovery Officer
Employees State Insurance Corporation
143, Sterling Road, Chennai – 600 034.

3.Union Bank of India
Mount Road Branch
Rep.by its Chief Manager
Chennai – 600 002.

4.The Deputy Commercial Tax Officer
Triplicane – II, Assessment Circle
No.62, Cathedral Road
Chennai – 600 086. ..
Respondents

Prayer: Petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus, directing the 1st and 2nd respondent to redeposit into the Entertainment Tax Account of the petitioner bearing No. 662445 with the 3rd respondent, the sum of Rs. 1,68,643/- illegally debited by the 3rd respondent to enable the petitioner to honour the payments to the 4th respondents towards Entertainment Tax and pass such further or other orders.

For the Petitioner	:	Mr.T.T.Ravichandran
For the Respondents	:	Mrs.Jeyakumari for RR1 & 2
		Mr.D.Srinivasan for R4

ORDER

This Writ Petition is filed to direct the 1st and 2nd respondents to redeposit the Entertainment Tax amount of the petitioner bearing No. 662445 for a sum of Rs. 1,68,643/- illegally debited by the 3rd respondent to enable the petitioner to honour the payments to the 4th respondents towards Entertainment Tax.

2. The learned counsel for the petitioner submits that there is no instructions from the petitioner in this matter. Name of the petitioner is also printed in the cause list.

3. The learned counsel for the respondents 1 and 2 would submit that in this case there was an order duly passed under section 45 A of the Employees State Insurance Act (in short 'the Act'). Pursuant to the order, a recovery certificate is also issued. Subsequent to the recovery certificate, only the sum of Rs.1,68,643/- was ordered to be attached from the Bank and appropriated towards the account. The counter affidavit file on behalf of the respondents duly demonstrates the same.

4. In view thereof, when the petitioner hasn't chosen to challenge the order of determination of liability which is passed under Section 45 A of the Act and the same has became final and the consequential recovery certificate also

remaining unchallenged, this is only a consequential exercise to realise the amount due as per the order which is passed. The contentions which are raised in the Writ Petition are devoid of merits and the same cannot be entertained while considering the consequential order of withdrawing money from the bank. Accordingly, finding no merits, this Writ Petition stands dismissed. No costs. Consequently, the connected miscellaneous petitions are closed.

19.11.2024

Neutral Citation : No

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To
1.The Deputy Director
Employees State Insurance Corporation
No.143, Sterling Road
Chennai – 600 034.

2.The Recovery Officer
Employees State Insurance Corporation
143, Sterling Road, Chennai – 600 034.

3.The Deputy Commercial Tax Officer
Triplicane – II, Assessment Circle
No.62, Cathedral Road

Chennai – 600 086.

D.BHARATHA CHAKRAVARTHY, J.,

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