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W.P.No.11522 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.10.2024

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THE HONOURABLE MR.JUSTICE G.K.ILANTHIRAIYAN

W.P.No. 11522 of 2021

M/s.Srinath Theatres Private Ltd.,
Owners of Maharani Talkies,
herein rep. by its Managing Director
Sri Gopaldas Jagannathdas,
Old No.538 New No.762 Thiruvottiyur High Road,
Korukkupet, Chennai 600 021.

... Petitioner

Vs.

- 1 The Commissioner,
Greater Chennai Corporation, Ripon Buildings,
Park Town, Chennai -3.
- 2 The Revenue Officer
Greater Chennai Corporation, Ripon Buildings,
Park Town, Chennai -3.
- 3 The Asst. Revenue Officer
Zone 4 Ward 42,
Greater Chennai Corporation,
266 Thiruvottiyur High Road,
Old Washermanpet, Chennai -21.

... Respondents



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PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents 1 to 3 to consider the representation made by the petitioner in their letter dated 30.06.2020 and 21.07.2020 for waiver of tax for the period 17.03.2020 up to date and pass appropriate orders.

For Petitioner : Mr.H.Kishore

For Respondents : Mr.A.C.Manibarathi, Senior Counsel

ORDER

This Writ Petition has been filed for a direction, directing the respondents 1 to 3 to consider the representation submitted by the petitioner seeking waiver of tax for the period 17.03.2020 to till date.

2. On instructions, Mr.A.C.Manibarathi, learned Standing Counsel appearing on behalf of the respondents submitted that the petitioner had paid the entire property tax for the subject premises without any dues therefore, there is no question of waiver of tax.



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3. The learned counsel appearing for the petitioner would submit that during Covid-19 period, a request has been made to waiving the tax. However, the entire property tax has been paid till date.

4 In view of the above, the directions sought for in this Writ Petition cannot be considered and the same is devoid of merits. Accordingly, this Writ Petition is dismissed. No costs.

21.10.2024

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Internet : Yes/No

Index : Yes/No

Speaking order:Yes/No

Neutral Citation:Yes/No



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G.K.ILANTHIRAIYAN, J.

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