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W.A.No.194 of 2016 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2024

CORAM

**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.A.No.194 of 2016 and
W.P.Nos.11870, 31534 & 38521 of 2016 and 191 & 5058 of 2017
and
C.M.P.No.2921 of 2016 and
W.M.P.Nos.10239, 10240, 27374 & 33005 of 2016 and
W.M.P.Nos.182, 5341 & 5342 of 2017**

M/s.Balaji Theatre,
Represented by its Managing Partner
R.Kaliyaperumal @ Perumal,
No.118, Kamarajar Salai,
Puducherry - 11.

... Appellant & Petitioners
in all cases

-Vs-

1. The Union Territory of Puducherry,
Represented by its Chief Secretary,
Secretariat, Puducherry.
2. The Secretary,
Local Administration Department,
Government of Puducherry,
Puducherry.



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3. The Commissioner-cum-Entertainment Officer,
Oulgarpet Municipality,
Puducherry - 5.

... Respondents
in W.A.No.194 of 2016

1. The Union Territory of Puducherry,
Represented by its Chief Secretary,
Secretariat, Puducherry.
2. The Secretary,
Local Administration Department,
Government of Puducherry,
Puducherry.
3. The Revenue Officer-cum-Entertainment Tax Officer,
Oulgarpet Municipality,
Puducherry - 5.

... Respondents
in W.P.No.11870 of 2016

1. The Union Territory of Puducherry,
Represented by its Chief Secretary,
Secretariat, Puducherry.
2. The Secretary,
Local Administration Department,
Government of Puducherry,
Puducherry.
3. The Commissioner-cum-Entertainment Officer,
Oulgarpet Municipality,
Puducherry - 5.

4. M.S.Ramesh

... Respondents
in W.P.No.31354 of 2016



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1. The Union Territory of Puducherry,
Represented by its Chief Secretary,
Secretariat, Puducherry.
2. The Secretary,
Local Administration Department,
Government of Puducherry,
Puducherry.
3. The Revenue Officer-cum-Entertainment Tax Officer,
Oulgarpet Municipality,
Puducherry - 5.
4. The Commissioner
Oulgarpet Municipality,
Puducherry - 5.
5. The Committee,
Represented by its
Member-cum-Entertainment Tax Officer,
Oulgarpet Municipality,
Puducherry - 5.

... Respondents
in W.P.Nos.38521 of 2016
and 191 & 5058 of 2017

PRAYER in W.A.No.194 of 2016 : Appeal filed under Clause 15 of Letters Patent, to set aside the order in W.P.No.4671 of 2016 dated 16.02.2016.

COMMON PRAYER in WRIT PETITIONS: Writ Petitions filed under Article 226 of Constitution of India praying for issuance of Certiorari, to call for the records of the third respondent herein in respective petitions in passing of the impugned order by the third respondent in his proceedings in No.1516/OM/Revenue/Ent-Tax/2015-16 dated 22.03.2016, 01.09.2016, 24.10.2016, 26.12.2016 and 17.02.2017 respectively and quash the same



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For Appellant
& Petitioner
in all cases

: Mr.P.Dinesh Kumar

For Respondents :

Mr.J.Kumaran
Addl. Govt. Pleader for R1 and R2
in all cases and R4 & R5 in
W.P.No.38521 of 2016 and 191 & 5058
of 2017

Mr.M.Gopi
for Mr.T.M.Naveen for R3 in all cases

COMMON JUDGMENT

(Judgment of the Court was delivered by **R.SURESH KUMAR, J.**)

It is submitted that the writ appeal and writ petitions are of the year 2016 and 2017. It is also brought to our notice by the learned representing counsel appearing for the appellant / writ petitioner that, the appellant / writ petitioner is no more, i.e., Managing Director of the Theatre is no more, therefore, he could not get any further instructions despite efforts have been taken in this regard.

2. Recording the said submission, the Writ Appeal as well as the Writ Petitions are dismissed as abated with a liberty to the appellant / writ petitioner to revive the same in case on behalf of the appellant / writ petitioner if any one comes forward as a Partner or Managing Partner to restore these cases and to



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get along with the same in future. No costs. Consequently, connected

miscellaneous petitions are closed.

(R.S.K., J.)

(C.S.N., J.)

23.10.2024

NCC : Yes / No

Index : Yes / No

Speaking Order : Yes / No

vji

To

1. The Chief Secretary,
The Union Territory of Puducherry,
Secretariat, Puducherry.
2. The Secretary,
Local Administration Department,
Government of Puducherry, Puducherry.
3. The Commissioner-cum-Entertainment Officer,
Oulgarpet Municipality, Puducherry - 5.
4. The Revenue Officer-cum-Entertainment Tax Officer,
Oulgarpet Municipality, Puducherry - 5.
5. The Commissioner
Oulgarpet Municipality, Puducherry - 5.
6. The Member-cum-Entertainment Tax Officer,
The Committee,
Oulgarpet Municipality, Puducherry - 5.



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**R.SURESH KUMAR, J.
and
C.SARAVANAN, J.**

vji

**W.A.No.194 of 2016 and
W.P.Nos.11870, 31534 & 38521 of 2016 and 191 & 5058 of 2017
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