

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 4312-4316/2022

(Arising out of impugned final judgment and order dated 15-10-2020 in WA No. 685/2020 15-10-2020 in WA No. 694/2020 15-10-2020 in WA No. 695/2020 15-10-2020 in WA No. 696/2020 15-10-2020 in WA No. 697/2020 passed by the High Court Of Judicature At Madras)

COMMERCIAL TAX OFFICER

Petitioner(s)

VERSUS

PVR LTD. (FORMERLY KNOWN AS SPI CINEMAS PVT. LTD) Respondent(s)

(IA No. 35283/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

SLP(C) No. 10399-10400/2022 (XII)

(FOR ADMISSION and I.R. and IA No.82932/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 9612-9615/2022 (XII)

(FOR ADMISSION and I.R. and IA No.77011/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 30-07-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Petitioner(s) Mr. K Radhakrishnan, Sr. Adv.
Mr. Sabarish Subramanian, AOR
Mr. C Kranthi Kumar, Adv.
Mr. Vishnu Unnikrishnan, Adv.
Mr. Naman Dwivedi, Adv.
Mr. Danish Saifi, Adv.
Mr. Sarathraj B, Adv.

For Respondent(s) Mr. R. V. Easwar, Sr. Adv.
Mr. D.K. Garg, Adv.
Mr. Sumit Lal Chandani, Adv.
Mr. Abhishek Garg, Adv.
Mr. Dhananjay Garg, AOR
Mr. Tanuj Gulati, Adv.
Mr. Gaurav Choudhary, Adv.
Ms. Anu Kushwaha, Adv.

contd..

Mr. N. Venkataraman, Sr. Adv.
Mr. S. Ravi, Sr. Adv.
Mr. V. Chandrashekara Bharathi, Adv.
Ms. Amritha Chandramouli, Adv.
Ms. Archana Sahadeva, AOR

Mr. Anand Sukumar, AOR
Mr. S. Sukumaran, Adv.
Mr. Bhupesh Kumar Pathak, Adv.
Mrs. Ruche Anand, Adv.

UPON hearing the counsel the Court made the following
O R D E R

We have heard learned senior counsel appearing on behalf of the respective parties. We have also perused the judgments of the learned Single Judge as well as the impugned judgment passed by the Division Bench of the Madras High Court in light of the contentions advanced at the Bar and relevant provisions of the Tamil Nadu Entertainment Tax Act, 1939.

The Special Leave Petitions are dismissed.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(MALEKAR NAGARAJ)
COURT MASTER (NSH)