



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED:18.08.2016

CORAM

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THE HONOURABLE MR.JUSTICE M.VENUGOPAL

Writ Petition (MD). No.15305 of 2016
and
W.M.P. (MD).Nos.11278 & 11279 of 2016

Latcham Sports Club,
rep. By its Secretary K.Thangaraj,
No.957, Bypass Road,
East Post Office Street,
Rathnavilas Bus Stop,
Sivakasi-626 123.
Virudhunagar District.

... Petitioner

Vs.

1.The Managing Director,
TamilNadu State Marketing Corporation Limited,
(TASMAC)
Chennai.

2.The Manager,
TamilNadu State Marketing Corporation Limited,
(TASMAC) Godown,
Solakkarai, Virudhunagar,
Virudhunagar District.

... Respondents

Prayer:-Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari or any appropriate writ or order or direction in the nature of writ of certiorari, calling for the records pertaining to the impugned circular issued by the 2nd respondent in Na.Ka.No.417/2016/B, dated 21.07.2016, quash the same.

For Petitioner :Mr.T.Bashyam

For Respondents :Mr.M.Muniasamy

O R D E R

Heard both sides. By consent, the main writ petition itself is taken up for final disposal.

2. No counter is filed on behalf of the respondents.

3. According to the petitioner, the petitioner club is a non-proprietary club running after obtaining proper F.L.2 licence from the Commissioner of Prohibition and Excise. In fact, the petitioner/club had served liquor only to their members and it does not amount to sale. In fact, the Second Respondent has only a role to distribute liquor to the



petitioner and has no authority to ask for TIN Registration Certificate.

4. The clear cut stand of the petitioner is that it was not under the Sale Tax Net, because the matter is pending before the Honourable Supreme Court. Furthermore, the Learned Counsel for the Petitioner projects an argument that the Second Respondent, by circular dated 21.07.2016, issued to all F.L.2 & F.L.3 licence holders, had directed them to produce a copy of TIN Registration Certificate (Tax Payers Identification Number) within 27.07.2016 etc.,

5. In this connection, this Court aptly refers to the order dated 03.08.2016 in W.P.(MD).No.13447 of 2016 between Five Star Recreation Club, Virudhunagar District V. The Managing Director, TASMAC, Chennai and another, whereby and whereunder, at paragraph No.22, it is observed as under:

"22. As far as the impugned Circular, dated 21.07.2016 of the Second Respondent is concerned, this Court opines that the time of six days granted to the Petitioner, by the Second Respondent, enabling the Petitioner to furnish the TIN (Tax Payers Identification Number) Registration Certificate, is too short / inadequate one, in the considered opinion of this Court. Hence, this Court is of the view that in this regard, a reasonable time of three weeks is quite sufficient to the Petitioner to furnish TIN (Tax Payers Identification Number) Registration Certificate copy, before the Second Respondent, to secure the ends of justice."

6. Following the aforesaid order dated 03.08.2016 in W.P.(MD).No.13447 of 2016, this Court grants three weeks time, from the date of receipt of a copy of this order, to the Petitioner to furnish the TIN (Tax Payers Identification Number) Registration Certificate, so as to enable it to obtain the said certificate and to produce the same before the Second Respondent. Till such time, the Second Respondent is directed to maintain the supply of liquor and, if any accounts are to be kept by the Petitioner / Club in this regard, the same may also kept by the Petitioner / Club and to this effect it is open to the Second Respondent to issue a communication to the Petitioner / Club, as it deems fit and proper, based on the facts and circumstances of the present case, which float on the surface.

7. With the aforesaid observation(s) and direction(s), the Writ Petition stands disposed of. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-

Assistant Registrar (CS-I)

/True Copy/

Sub Assistant Registrar



To

1.The Managing Director,
TamilNadu State Marketing Corporation Limited,
(TASMAC)
Chennai.

2.The Manager,
TamilNadu State Marketing Corporation Limited,
(TASMAC) Godown,
Solakkarai, Virudhunagar,
Virudhunagar District.

jam/29.08.16/db/3P-3C

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