



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.Nos.2999 & 3002 of 2022

Anand International Beach Resort,
Rep. by its Managing Director,
Mr.MGM Anand,
No.1/74, New Mahabalipuram Road,
Muttukadu, Chengalpattu District.

... Petitioner in W.P.No.2999 of 2022

MGM Vailankanni Residency,
Rep. by its Managing Director,
Mr.MGM Anand,
Nagapattinam Main Road,
Vailankanni - 611 111.

... Petitioner in W.P.No.3002 of 2022

Vs.

The Commissioner of Prohibition and Excise,
Government of Tamil Nadu,
Ezhilagam, Kamarajar Salai,
Chepauk, Chennai - 600 005.

... Respondent in both Wps

Prayer in W.P.No.2999 of 2022: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to refund the license and privilege fees paid in respect of License No.F.L.3.No.15/1994-95 for Excise Year 2021-2022, corresponding to the period of lockdown for 119 days when no business operation was permitted, in accordance with Rule 24A of the Tamil Nadu Liquor (License and Permit) Rules, 1981.

Prayer in W.P.No.3002 of 2022: Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus directing the respondent to refund the license and privilege fees paid in respect of License No.F.L.3.No.18/2012-13 for Excise Year 2021-2022, corresponding to the period of lockdown for 119 days when no business operation was permitted, in accordance with Rule 24A of the Tamil Nadu Liquor (License and Permit) Rules, 1981.



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For Petitioner : Mr.A.Suresh
(in both Wps)

For Respondents : Mr.S.Ravichandran
(in both WPs) Additional Government Pleader

COMMON ORDER

Since the issue raised in both the writ petitions is one and the same, these Writ Petitions were heard together and are being disposed of by this common order.

2. The respective petitioners obtained a F.L.3 license from the respondent for the Excise year 2021-22. In that Excise year, there was no business for about four months. Therefore, under Rule 24-A of the Tamil Nadu Liquor (License and Permit) Rules, 1981 (in short 'the Rules'), according to the petitioners, they are entitled to get the refund of the license fee. Therefore, in order to get the said refund, the petitioners had sent a representation / application to the respondent separately on 14.12.2021 and since the said representation/application have not been considered and no orders have been passed, the petitioners have moved these Writ Petitions with the aforesaid prayers.

3. Reiterating the aforesaid, the learned counsel appearing for the petitioners seeks indulgence of this Court to issue a direction to the respondent to decide the application/representation and for grant of the refund for the unused period of nearly about four months.

4. Heard Mr.S.Ravichandran, learned Additional Government Pleader appearing for the respondent, who would submit that, if the petitioners separately made such application/representation dated 14.12.2021, where, if they made a claim that, they want refund of license fee for the period of 119 days, which they alleged that there was no business operation during the Excise year 2021-22, that aspect would be considered on merits and in accordance with law and accordingly it would be decided within a time frame that may be stipulated by this Court.

5. Considering the limited scope of the prayer sought for and after having heard the learned counsel appearing for the parties, this Court is inclined to dispose of these Writ Petitions with the following orders:

(i) That there shall be a direction to the



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respondent in both the cases to consider the application / representation of the petitioners respectively dated 14.12.2021 and decide the issue raised therein with regard to their claim for refund of license fee for 119 days of the Excise year 2021-22 on the alleged reason of there was no business operation as claimed by them and pass orders thereon on merits and in accordance with law, especially under the provisions of Section 24-A of the Tamil Nadu Liquor (License and Permit) Rules, 1981 within a period of six weeks from the date of receipt of a copy of this order.

6. With this direction, both the Writ Petitions are disposed of. No costs.

Sd/-
Assistant Registrar (CS-II)

//True Copy//

Sub Assistant Registrar

Sp/Sgl

To

The Commissioner of Prohibition and Excise,
Government of Tamil Nadu,
Ezhilagam, Kamarajar Salai,
Chepauk,
Chennai - 600 005.

+2ccs to Mr.A.Suresh, Advocate, S.R.No.9836, 9837

+1cc to the Government Pleader, S.R.No.10261, 10262

W.P.Nos.2999 & 3002 of 2022

GPL (CO)
SU (25/02/2022)