



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED : 02.02.2022

CORAM :

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA
and
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

W.P(MD)Nos.1918 to 1927 of 2022
and
Connected Miscellaneous Petitions

Ilanthalir Recreation Club,
Rep. by its Secretary S.Koodalingam
S/o. Soundarapandiyan,
No.7A/85, PKSA Arumuga Nadar Road,
Sivakasi-626 123,
Virudhunagar District. ... Petitioner in W.P(MD)No.1918 of 2022

Super Star Recreation Club
Rep. by its Secretary D. Vegadesh,
S/o. Durairaj, No.64,
Nataraja Theatre Road, Sattur 626 203,
Virudhunagar District. ... Petitioner(s) in WP(MD). 1919/ 2022

Jeyam Recretation Club
Rep. by its Secretary Kumar,
S/o. Koodalingam, No.3a, 3a/1,
Pound Road, Watrap-626132,
Virudhunagar District ... Petitioner(s) in WP(MD). 1920/ 2022

Friends Recreation Club
Rep. by its Secretary C.Jothilingam,
S/o. Chinna Krishnasamy, No.30b/2,
Perumalpatti 2nd East Street, Srivilliputhur-626125,
Virudhunagar District ... Petitioner(s) in WP(MD). 1921/ 2022

Intercontinental Sports Club,
Rep. by its Secretary,
Raja Muniyasamy, S/o. Muniyasamy,
No.1/440b, Naranapuram, Sivakasi,
Virudhunagar District ... Petitioner(s) in WP(MD). 1922/ 2022



Friends Club
Rep. by its Secretary Subramanian,
S/o. Murugan, No.1/1014-3, Viswanatham,
Sivakasi-626 189, Virudhunagar District

... Petitioner(s) in WP(MD). 1923/ 2022

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Rich Recreation Club
Rep. by its Secretary, K.Kathiresan, S/o. Krishnan,
No.3/160, Sankaralingapuram,
Bypass Road,
Virudhungar 626129.

... Petitioner(s) in WP(MD). 1924/ 2022

Royal Casino Sports Club
Rep. by its Secretary V.Rajesh Kannan,
S/o.M.Varuvel, No.2/31a Thanumalayan Puthan Thoppu,
Samthanapurm, Kovilam-702,
Kanyakumari District

... Petitioner(s) in WP(MD). 1925/ 2022

Casino Sports Club
Rep. by its Secretary V.Anil Kumar, S/o.M.Varuvel,
No.759 760-A Vadseri Nagercoil Kanyakumari District

... Petitioner(s) in WP(MD). 1926/ 2022

Brindha Sports Club
Rep.by its Secretary

V.Sankaralingam,S/o.Velusamy, No.10/1 Pavali Road,
Virudhunagar

... Petitioner(s) in WP(MD). 1927/ 2022

vs.

- 1) The Government of Tamil Nadu,
Rep. by its Principal Secretary,
Department of Commercial Taxes,
Fort St.George, Chennai-600 009.
- 2) The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai-600 005.
- 3) The Deputy State Tax Officer-I,
O/o. the Assistant Commissioner (ST),
Sattur-II Assessment Circle,
First Floor, C.T. Building, Satchiyapuram,
Sivakasi-626 124.



4) The Commissioner of
Prohibition and Excise Department,
Ezhilagam, Chennai. ... Respondents in W.P(MD)No.1918 of 2022

Vs

1. The Government of Tamil Nadu
Rep. by its Principal Secretary,
Department of Commercial Taxes,
Fort St. George, Chennai 9.

2. The Commissioner of Commercial Taxes,,
Commercial Taxes Dept., Ezhilagam, Chepauk,
Chennai 5.

3. The State Tax Officer,
Office of the State Tax Officer, Sattur -1,
Virudhunagar District

4. The Commissioner
Prohibition and Excise Department,
Ezhilagam, Chennai.

... Respondent(s) in WP(MD). 1919 2022

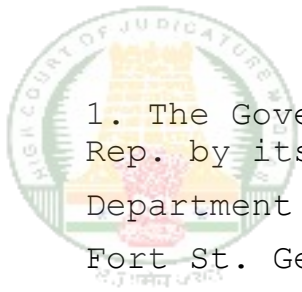
1. The Government of Tamil Nadu
Rep. by its Principal Secretary,
Department of Commercial Taxes,
Fort St. George, Chennai 9.

2. The Commissioner of Commercial Taxes,
Commercial Taxes Dept., Ezhilagam,
Chepauk, Chennai 5.

3. The State Tax Officer
O/o. the State Tax Officer,
Srivilliputhur,
Virudhunagar District

4. The Commissioner, Prohibition and Excise Department,
Ezhilagam, Chennai.

... Respondent(s) in WP(MD). 1920/ 2022



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2. The Commissioner of Commercial Taxes,
Commercial Taxes Dept.,
Ezhilagam, Chepauk,
Chennai 5.

3. The Commercial Tax Officer
O/o. the Commercial Tax Officer,
Srivilliputhur,
Virudhunagar District

4. The Commissioner, Prohibition and Excise Department,
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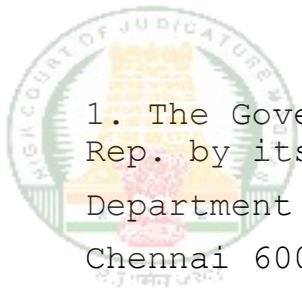
1. The Government of Tamil Nadu
Rep. by its Principal Secretary,
Department of Commercial Taxes,
Fort St. George,
Chennai 600 009.

2. The Commissioner of Commercial Taxes,
Commercial Taxes Dept., Ezhilagam,
Chepauk, Chennai 5.

3. The Assistant Commissioner (ST)-II, (Fac),
Sattur @ Sivakasi, O/o. the Assistant Commissioner (ST),
Sattur II Assessment Circle, First Floor,
C.T. Building, Satchiyapuram,
Sivakasi-626 124

4. The Commissioner, Prohibition and Excise Department, Ezhilagam,
Chennai.

... Respondent(s) in WP(MD). 1922/ 2022



1. The Government of Tamil Nadu
Rep. by its Principal Secretary,
Department of Commercial Taxes, Fort St. George,
Chennai 600 009.

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2. The Commissioner of Commercial Taxes,
Commercial Taxes Dept., Ezhilagam, Chepauk,
Chennai 600 005.

3. The State Tax Officer Sattur-II,
O/o. the Assistant Commissioner (ST),
Sattur-Ii Assessment Circle, 1st Floor,
C.T. Building, Satchiyapuram,
Sivakasi-626124.

4. The Commissioner Of Prohibition and Excise Department,
Ezhilagam, Chennai.

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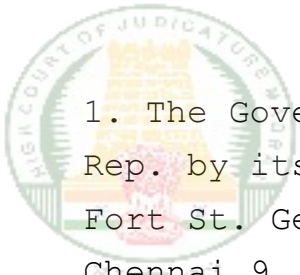
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Department of Commercial Taxes,
Fort St. George,
Chennai 9.

2. The Commissioner of Commercial Taxes,
Commercial Taxes Dept.,
Ezhilagam, Chepauk,
Chennai 5.

3. The Assistant Commissioner (ST),
Virudhunagar III Circle,
O/o. the Assistant Commissioner (ST),
Virudhungar III Assessment Circle,
Ground Floor, C.T. Building,
Nh 07 Madurai Road, Viruthunagar-626 001

4. The Commissioner, Prohibition and Excise Department, Ezhilagam,
Chennai.

... Respondent(s) in WP(MD). 1924/ 2022



1. The Government of Tamil Nadu
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Fort St. George,
Chennai 9.

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2. The Commissioner of Commercial Taxes,
Commercial Taxes Dept., Ezhilagam,
Chepauk, Chennai 5.

3. The State Tax Officer (ST)
O/o.The State Tax Officer,
Nagercoil(Rural),
Kanyakumari District

4. The Commissioner, Prohibition and Excise Department,
Ezhilagam, Chennai.

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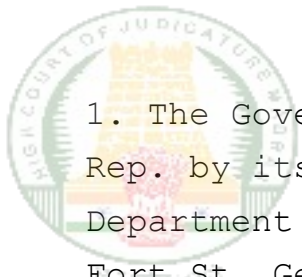
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Commercial Taxes Dept., Ezhilagam,
Chepauk, Chennai 5.

3. The State Tax Officer
O/o. the State Tax Officer Nagercoil
Kanyakumari District

4. The Commissioner, Prohibition and Excise Department,
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2. The Commissioner of Commercial Taxes,
Commercial Taxes Dept., Ezhilagam,
Chepauk, Chennai 5.

3. The Assistant Commissioner (ST)-2
O/o. the Assistant Commissioner (St)-2 Virudhunagar
Virudhunagar District

4. The Commissioner, Prohibition and Excise Department,
Ezhilagam, Chennai.

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Prayer in all WPs

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Declaration, declaring that the definition in Sec.2(15)(ix) to Explanation I and Sec.2(33)(vi) to Explanation I of Tamil Nadu Value Added Tax Act, 2006 are void unconstitutional inoperative and unenforceable and the recoveries pursuant thereto are without authority of law and infringe Article 19(g) and 265 of the Constitution of India and pass such further or other orders as this Honourable Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(in all WPs)	: Mr.T.Bashyam
For Respondents(in all WPs)	: Mr.P.Thilakkumar Government Pleader

COMMON ORDER

(Order of the Court was made by
PUSHPA SATHYANARAYANA, J.)

The writ petitions have been filed for a declaration, to declare that the definition in Sec.2(15) (ix) to Explanation I and Sec.2(33)(vi) to Explanation I of the Tamil Nadu Value Added Tax Act, 2006, are void, unconstitutional, inoperative and unenforceable and the recoveries pursuant thereto are without any authority of law and infringe Articles 19(g) and 265 of the Constitution of India.



2. The learned counsel for the petitioners himself stated that similar matters have already been decided by the Division Bench of this Court in the case of **M/s.The Masters Club and another vs. Government of Tamil Nadu and others in W.P(MD)Nos.23012 and 23030 of 2019 dated 01.11.2019** and this Court has passed an order directing the petitioners therein to give a reply to the notices issued by the Assistant Commissioner in the light of the decision of the Hon'ble Supreme Court in the case of **State of West Bengal and others vs. Calcutta Club Limited in Civil Appeal No.4184 of 2009, dated 03.10.2019.**

3. Accordingly, following the same, these Writ Petitions are also disposed of, on the same terms as has been mentioned in the order dated 01.11.2019. It is open to the petitioners to give appropriate and suitable reply to the notices issued by the Assistant Commissioner which may be considered by the authorities in the light of the decision of the Hon'ble Supreme Court in the case of **State of West Bengal and others vs. Calcutta Club Limited** (cited supra).

4. With the above direction, the Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

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To

1.The Principal Secretary,
The Government of Tamil Nadu ,
Department of Commercial Taxes, Fort St. George,
Chennai 9.

2.The Commissioner of Commercial Taxes,, Commercial Taxes Dept.,
Ezhilagam, Chepauk, Chennai 5.

3.The Deputy State Tax Officer-1,
O/o The Assessment Commissioner(ST),

<https://hcservices.ecourts.gov.in/hcservices/>



Sattur-II Assessment Circle,
First Floor, C.T Building,
Satchiyapuram, Sivakasi.

4.The Commissioner Of Prohibition and Excise Department,
Ezhilagam, Chennai.

5.The State Tax Officer O/o. the State Tax Officer Sattur-1,
Virudhunagar District.

6.The State Tax Officer O/o. the State Tax Officer Nagercoil,
Kanyakumari District.

7.The State Tax Officer O/o. the State Tax Officer Srivilliputhur,
Virudhunagar District

8.The Assistant Commissioner(ST) O/o. the Assistant Commissioner
(ST)-2 Virudhunagar Virudhunagar District

9.The Assistant Commissioner (St)-Ii(FAC) Sattur@ Sivakasi,
O/o. the Assistant Commissioner (St),
Sattur-II Assessment Circle, 1st Floor, C.T. Building,
Satchiyapuram, Sivakasi.

10.The Assistant Commissioner (ST),
Virudhunagar III Circle,
O/o. the Assistant Commissioner (ST),
Virudhungar III Assessment Circle,
Ground Floor, C.T. Building,
Nh 07 Madurai Rd, Virudhunagar-626 001.

11.The State Tax Officer Sattur-II,
O/o. the Assistant Commissioner (ST),
Sattur-II Assessment Circle, 1st Floor,
C.T. Building, Satchiyapuram, Sivakasi-626124.

+10 CC to M/s.T.BASHYAM, Advocate (SR-4005[F] dated 03/02/2022)



W.P(MD)Nos.1918 to 1927 of 2022

+1 CC to M/s.SPL.GP (SR-3964[F] dated 03/02/2022)

W.P(MD)Nos.1918 to 1927 of 2022

DATED : 02.02.2022

SP(CO)

KB(21.02.2022) 10P 23C

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