



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT  
DATED :22.04.2022  
CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

WEB COPY

W.P(MD).No.7657 of 2022  
and  
W.M.P(MD).No.5774 and 5775 of 2022

Welcome Recreation Club,  
Rep. by its President  
M.Muniysamy.

... Petitioner

**Vs.**

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

...Respondent

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to the impugned pre-assessment notice issued by the respondent in Assessment No.3377641987/2021-2022, dated 11.01.2022 and quash the same.

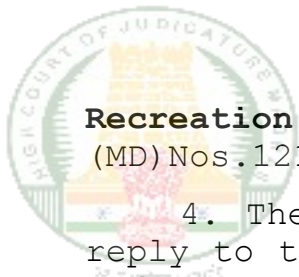
For Petitioner : Mr.K.Gokul  
For Respondent : Mr.M.Prakash  
Additional Government Pleader

**ORDER**

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. This writ petition has been filed for a writ of Certiorari to call for the records pertaining to the impugned pre-assessment notice issued by the respondent in Assessment No.3377641987/2021-2022, dated 11.01.2022 and quash the same.

3. According to the petitioner, the issue now stands fully covered by the decisions of the Hon'ble Supreme Court in Civil Appeal No.4184 of 2009 vide order, dated 03.10.2019 in the case of **State of West Bengal and others Vs Calcutta Club Limited**. Such decision has been followed by two other decisions of the Division Bench of this Court in the case of **M/s.The Masters Club and others Vs The Government of Tamil Nadu and others** in W.P.(MD).Nos.23012 abd 23030 of 2019 dated 01.11.2019 and in the case of **M/s.Real**



**Recreation Club Vs The Government of Tamil Nadu and others** in W.P. (MD) Nos.12115 to 12129 of 2019 etc. batch, dated 26.02.2020.

4. Therefore, the petitioner is directed to file an appropriate reply to the impugned notice. The respondent shall pass appropriate orders on merits and in accordance with law thereafter. While passing such orders, the respondent shall consider the abovementioned decisions.

5. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (AS)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

**To**

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

+1 CC to M/s.SPL.GP ( SR-20904[F] dated 25/04/2022 )

**W.P (MD) .No.7657 of 2022**

**Date:22.04.2022**

SA(11.05.2022) 2P 3C