



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.05.2022

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P. (MD)No.9856 of 2022 and

W.M.P. (MD)Nos.7079 & 7080 of 2022

WEB COPY

Royal Club,
Rep. By its Secretary,
S/o.R.Selvaraj,
No.3/1017. Sivakasi - Virudhunagar Main Rod,
Anaikuttam, Sivakasi Taluk,
Virudhunagar District.

... Petitioner

Vs.

The Assistant Commissioner(ST),
Virudhunagar III Assessment Circle,
Ground Floor, CT Building,
Madurai Road,
Virudhunagar,
Virudhunagar District.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Pre-Assessment Notices issued by the respondent in Assessment No.33456420289/2018-19, 2019-2020, 2020-2021 and 2021-2022 for the four assessment years dated 31.03.2021 and quash the same.

For Petitioner : Mr.E.Marees Kumar

For Respondent : Mr.G.Suriyananth,
Additional Government Pleader.

O R D E R

This writ petition has been filed challenging the pre-assessment notices in Assessment No.33456420289/2018-19, 2019-2020, 2020-2021 and 2021-2022 for the four assessment years dated 31.03.2021.

2. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the respondent.

3. The case of the petitioner is that the petitioner is a club and having members. The petitioner club is serving liquor and other accessories to its members and they are not for sale. In this regard, the learned counsel appearing for the petitioner relied on



similar judgments where it has been observed that if the club is serving liquor and other accessories, it is not treated as sale and the club is not liable to pay sales tax. However, an elaborate enquiry confirming the factual matters is required.

4. The learned Additional Government Pleader appearing for the respondent submitted that only the show cause notice was issued and the petitioner has to submit his explanation.

5. Therefore, this Court is of the considered opinion that the petitioner shall give explanation for the show cause notice. This writ petition is disposed of with the following directions:-

(i) The petitioner is directed to give explanation for the show cause notice.

(ii) The respondent is directed to conduct an enquiry by granting personal hearing and thereafter pass final orders. Until the final order is passed, the respondent shall not take any step to collect the assessed amount.

No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Vacation Officer

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

PMU

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the Advocate/litigant concerned.

To
The Assistant Commissioner(ST),
Virudhunagar III Assessment Circle,
Ground Floor, CT Building,
Madurai Road,
Virudhunagar,
Virudhunagar District.

+1 CC to M/s.E. MAREESKUMAR, Advocate(SR-23902[F] dated 20/05/2022)

+1 CC to M/s.SPL.GP (SR-23932[F] dated 20/05/2022)

W.P. (MD)No.9856 of 2022

20.05.2022