BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.09.2022

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P(MD).No.21705 of 2022
and
W.M.P(MD)No.15859 of 2022

S.Teem Recreation Club,
Represented by its President,
V.Saravanalingam,
Trichy Main Road,
Melur-625 106,
Madurai District. ...
Petitioner

Vs.

The State Tax Officer,
Office of the State Tax Officer,
Melur Assessment Circle,
Madurai. ...
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 notice, dated 26.07.2022 issued by the Respondent for the period from April 2019 to March 2020 and quash the same.

For Petitioner : Mr.T.Bashyam
For Respondent : Mr.M.Ramesh
Government Advocate

ORDER

This writ petition has been filed challenging the impugned notice, dated 26.07.2022 for the period from April 2019 to March 2020.

2. It is submitted by the learned counsel for the Petitioner that the question that may arise for consideration is whether Article 366 (29A) of the Constitution of India inserted pursuant to the 46th Amendment has done away with the principles of mutuality. The issue now stands resolved by the Hon'ble Supreme Court in the case of ***State of West Bengal Vs Calcutta Club Limited (Civil***

Appeal No.4184 of 2009) reported in ***(2019) 19 SCC*** nd therefore, the impugned proceedings is without jurisdiction.

3. Mr.M.Ramesh, learned Government Advocate takes notice for the Respondent.

4. It is submitted by the learned Government Advocate for the Respondent that the issue raised involves factual enquiry and therefore, the Petitioner ought to have submitted his objections and the judgment of the Hon'ble Supreme Court is relevant, the same ought to have been relied upon by the petitioner and orders will be passed taking into account the judgment of the Hon'ble Supreme Court.

5. This Court finds merits in the submission of the learned Government Advocate for the Respondent. This Court is of the view that the writ petition filed challenging the notice is premature. It is open to the petitioner to submit his objections and if so advised, place reliance upon the judgment of the Hon'ble Supreme Court in ***State of West Bengal Vs Calcutta Club Limited (Civil Appeal No.4184 of 2009).*** If the Petitioner files any objections, appropriate orders shall be passed by the Assessing Authority taking into consideration the objections and dealing with the judgment of the Hon'ble Supreme Court.

6. With the above observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-III)

// True Copy //

/11/2022

Sub Assistant Registrar(CS)

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To
The State Tax Officer,
Office of the State Tax Officer,
Melur Assessment Circle,
Madurai.

+1 CC to M/s.T.BASHYAM, Advocate (SR-45448[F] dated 16/09/2022)

+1 CC to M/s.SPL.GP (SR-45340[F] dated 16/09/2022)

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AMS(03.11.2022) 2P 4C