



WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.01.2022

CORAM :

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA

and

THE HONOURABLE MR.JUSTICE P.VELMURUGAN

W.P(MD)Nos.22944 to 22947 of 2021

and

Connected Miscellaneous Petitions

Om Vinayaga Recreation Club,

Rep. by its Secretary C.Jothilingam

... Petitioner in W.P.22944/2021

Kurunji Manamahil Mandram,

Rep. by its Secretary Saravana Krishnan

... Petitioner in W.P.22945/2021

Vidiyal Recreation Club,

Rep. by its Secretary Jeyaparakash

... Petitioner in W.P.22946/2021

Red Royal Recreation Club

Rep. by its Secretary R.Sivakumar

... Petitioner in W.P.22947/2021

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 Commercial Tax Officer,
Office of the Commercial Tax Officer,
Srivilliputhur,
Virudhunagar District.

4) The Commissioner of
Prohibition and Excise Department,
Ezhilagam, Chennai. ... Respondents in W.P.22944/2021

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 State Tax Officer,
Office of the Commercial Tax Officer,
Shengottai,
Tenkasi District.

4) The Commissioner of
Prohibition and Excise Department,
Ezhilagam, Chennai. ... Respondents in W.P.22945/2021

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 State Tax Officer,
Office of the State Tax Officer,
Srivilliputhur,
Virudhunagar District.

4) The Commissioner of
Prohibition and Excise Department,
Ezhilagam, Chennai. ... Respondents in W.P.22946/2021

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 State Tax Officer,
Office of the State Tax Officer,
Vedasandur Assessment Circle, Dindigul.



4) The Commissioner of
Prohibition and Excise Department,
Ezhilagam, Chennai. ... Respondents in W.P.22947/2021

Petitions filed under Article 226 of the Constitution of India, for issuance of 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.

For Petitioner(in all WPs) : Mr.T.Bashyam

For Respondents(in all WPs) : Mr.P.Subbaraj
Special 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-III)

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/ /2022

Sub Assistant Registrar(CS)

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To

- 1) The Principal Secretary,
Government of Tamil Nadu,
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- 2) The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai-600 005.
- 3) The Commercial Tax Officer,
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- 4) The Commissioner of
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Ezhilagam, Chennai.
- 5) The State Tax Officer,
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Shengottai, Tenkasi District.
- 6) The State Tax Officer,
Office of the State Tax Officer,
Srivilliputhur, Virudhunagar District.
- 7) The State Tax Officer,
Office of the State Tax Officer,
Vedasandur Assessment Circle, Dindigul.

+1 CC to M/s.T.BASHYAM, Advocate (SR-16[F] dated 03/01/2022)

+1 CC to M/s.SPL.GP (SR-190[F] dated 04/01/2022)

W.P(MD)Nos.22944 to 22947 of 2021

DATED : 03.01.2022

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