



WEB COPY



W.P.No.22697 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.22697 of 2023

and

W.M.P.No.22140 of 2023

Erode Sun Cultural and Recreation Club,
Represented by its Secretary K.Malarmaran

... Petitioner

Vs.

The State Tax Officer,
Office of the State Tax Officer,
Park Road Assessment Circle,
Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Assessment Order passed by the respondent in TIN:33506504286/2022-2023 dated 06.02.2023 and quash the same.

For Petitioner : Ms.Lakshmi Sriram

For Respondent : Mr.C.Harsharaj
Additional Government Pleader



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ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondent.

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

3. It is noticed that the petitioner has not replied to the Show Cause Notice dated 09.01.2023, which has culminated in the impugned order dated 06.02.2023.

4. *Prima facie*, it appears there is no basis on which, the tax can be levied on the petitioner, which is a recreation club supplying liquors to the guest members of the club.

5. Since the issue appears to be covered by the decision of the Hon'ble Supreme Court in **State of West Bengal and others Vs. Calcutta Club Limited**, (2019) 19 SCC 107, which has been followed by this Court in several cases, this Writ Petition is disposed by setting aside the impugned



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order by remitting the case back to the respondent to pass a fresh order on merits and in accordance with law within a period of six weeks from the date of receipt of a copy of this order.

6. The petitioner shall file a reply explaining the position before the respondent within a period of two weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

02.08.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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To

The State Tax Officer,
Office of the State Tax Officer,
Park Road Assessment Circle,
Erode.



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C.SARAVANAN, J.

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