



W.P.(MD) No.5049 of 2023

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.03.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.5049 of 2023

and

W.M.P(MD) Nos.4727 and 4729 of 2023

Rain Tree Recreation Club,
Rep by its President,
2/210, Alagar Kovil Main Road,
Kadachanendhal,
Madurai.

... Petitioner

Vs.

The State Tax Officer,
Melur Assessment Circle,
Madurai, Madurai District.

... Respondent

Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the impugned notice issued by the respondent dated 21.07.2022 (TIN:33516503800/2021-22) and quash the same.

For Petitioner : Mr.R.Senthil Kumar

For Respondent : Mr.D.Gandhiraj,
Special Government Pleader



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ORDER

The relief claimed in the above writ petition is to quash the show cause notice dated 21.07.2022.

2. A perusal of records would show that the impugned notice is only a show cause notice calling for objection from the petitioner. It is very much open to the petitioner to submit their objection and convince the authority that the liquor that is purchased by them is only for consumption of their members in the club and not for public distribution.

3. Considering the fact that the impugned notice is only a show cause notice, the petitioner shall approach the Authority and submit their documents and convince the authority that there is no misuse on their part. Accordingly, this Writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

09.03.2023

NCC : Yes/No
Index : Yes/No
Internet : Yes
cp



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To

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P.T.ASHA, J.

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