BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) Nos.9316 and 9317 of 2023
and
W.M.P.(MD) Nos.8352, 8355, 8356 and 8357 of 2023

Milleners Recreation Club,
Rep., by its Secretary,
A.Muruganantham,
No.10-B, Kunnankal Kaadu,
Ragupathinaickenpalayam,
Poondurai Main Road,
Railway Colony Post,
Erode-638 002. .. Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (ST) (FAC),
Kodumudi Assessment Circle,
Karur-639 001. .. Respondent in both W.Ps.

Prayer: Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the impugned Assessment Orders passed by the respondent in TIN.33386503037/2019-20 and TIN.33386503037/2020-21 dated 04.04.2022, and quash the same.

In both W.Ps.

For Petitioner	:	Mr.T.Bashyam
For Respondent	:	Mr.A.Sivanupandian Government Advocate

COMMON ORDER

In identical circumstances, this Court in W.P.(MD) No.6173 of 2023, passed the following order:

"Challenging the notice dated 30.07.2022 issued by the respondent, the petitioner is before this Court.

2.Reading of the said notice would indicate that the respondent had called upon the petitioner to submit his return within a period of 15 days from the date of receipt of the notice, failing which he had been warned that the tax liability would be assessed under Section 7(1)(a) of the TNVAT Act, 2006 based on the materials available with the respondent. It was also stated in the impugned order in question that the purchase details, which have been received from the Tamil nadu State Marketing Corporation (TASMAC), Madurai (East), would indicate that the petitioner was purchasing huge volume for commercial purpose, which they had considered to be a third point of sale.

> *3.The reason being that the petitioner was a club, he was also directed to furnish copies of the bye-law, list of members with full address as also member wise consumption for the year. This notice has been challenged only now and there is no explanation as to why the petitioner has taken this long to challenge the said order. Further, the impugned order is only a notice calling upon the petitioner to furnish the returns and to offer an explanation for the excessive consumption of Alcohol, particularly when the petitioner is only a club offering liquor to its members.*
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> *4.I see no reason to quash this notice at such a belated stage. Therefore, the Writ Petition is dismissed. However, liberty is given to the petitioner to make a fresh representation to the respondent, who shall, upon receipt of the same, consider it and dispose of the same by following due process of law and in accordance with law as expeditiously as possible."*

2. Thus, following the order dated 23.03.2023 in W.P.(MD) No. 6173 of 2023, these Writ Petitions are dismissed. However, liberty is given to the petitioner to make a fresh representation to the respondent, who shall, upon receipt of the same, consider it and dispose of the same

by following due process of law and in accordance with law as expeditiously as possible. No costs. Consequently, connected miscellaneous petitions are closed.

21.04.2023

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

abr

To

The Assistant Commissioner (ST) (FAC),
Kodumudi Assessment Circle,
Karur-639 001.

P.T.ASHA, J.

abr

W.P.(MD) Nos.9316 and 9317 of 2023

Dated: 21.04.2023