



W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED : 13.07.2023**

**CORAM**

**THE HONOURABLE MRS.JUSTICE S.SRIMATHY**

**W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023  
and  
W.M.P.(MD).Nos.14051, 14052, 14053 and 14054**

W.P.(MD).No.16828 of 2023:

Tera Recreation Club,  
Represented by its Secretary,  
V.Lakshmanan

... Petitioner

**Vs.**

The Assistant Commissioner (ST),  
Office of the Assistant Commissioner (ST),  
Aruppukkottai,  
Virudhunagar District.

... Respondent

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned notice issued by the respondent in TIN: 33116504325/2022-23, dated 17.05.2023 and quash the same.



W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

W.P.(MD).No.16829 of 2023:

Residencial Recreation Club,  
Represented by its Secretary,  
M.Mariselvam

... Petitioner

**Vs.**

The State Tax Officer (ST),  
Office of the State Tax Officer (ST),  
Srivilliputhur,  
Virudhunagar District.

... Respondent

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned notice issued by the respondent in Pa.Saa.No.33796503772, dated 01.06.2023 and quash the same.

W.P.(MD).No.16830 of 2023:

Shree Raghaa Recreation Club,  
Represented by its Secretary,  
G.Arun Karthikeyan

... Petitioner

**Vs.**

The Assistant Commissioner (ST),  
Office of the Assistant Commissioner (ST),  
Virudhunagar III Assessment Circle,  
Ground Floor, C.T.Building,  
NH 07 Madurai Road,  
Virudhunagar – 626 001.

... Respondent



W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned notice issued by the respondent in 33556502923/2018-19, dated 28.04.2021 and quash the same.

W.P.(MD).No.16831 of 2023:

Shree Raghaa Recreation Club,  
Represented by its Secretary,  
G.Arun Karthikeyan

... Petitioner

**Vs.**

The Assistant Commissioner (ST),  
Office of the Assistant Commissioner (ST),  
Virudhunagar III Assessment Circle,  
Ground Floor, C.T.Building,  
NH 07 Madurai Road,  
Virudhunagar – 626 001.

... Respondent

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records pertaining to the impugned notice issued by the respondent in 33556502923/2019-20, dated 28.04.2021 and quash the same.

(In all Writ Petitions):

For Petitioner : Mr.T.Bashyam

For Respondents : Mr.C.Baskaran,  
Government Advocate.



W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

### **COMMON ORDER**

Heard Mr.T.Bashyam, learned counsel appearing for the petitioner and Mr.C.Baskaran, learned Government Advocate appearing for the respondents.

2. By consent on either side these writ petitions are taken up for disposal.

3. These writ petitions have been filed challenging the assessment order.

4. The case of the petitioners is that the petitioners are the Secretary of Club and having members. The petitioners club are serving liquor and other accessories to its members and they are not for sale to outsiders. In this regard, the learned counsel appearing for the petitioners relied on similar judgments, where it has been observed that if the club is serving liquor and other accessories, it is not treated as sale and the club is not liable to pay sales tax. However, an elaborate enquiry confirming the factual matters is required.



W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

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5. The learned Government Advocate appearing for the respondents submitted that only the show cause notice was issued and the petitioners have to submitted his explanation.

6. Therefore, the writ petitions are disposed of with the following directions:

- (i) The petitioners are directed to give explanation for the show cause notice.
- (ii) The respondents are directed to conduct an enquiry by granting personal hearing and thereafter pass final orders. Until the final order is passed, the respondents shall not take any step to collect the assessed amount.

No costs. Consequently, connected miscellaneous petitions are closed.

**13.07.2023**

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



W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

To

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- 1.The Assistant Commissioner (ST),  
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Aruppukkottai,  
Virudhunagar District.
- 2.The State Tax Officer (ST),  
Office of the State Tax Officer (ST),  
Srivilliputhur,  
Virudhunagar District.
- 3.The Assistant Commissioner (ST),  
Office of the Assistant Commissioner (ST),  
Virudhunagar III Assessment Circle,  
Ground Floor, C.T.Building,  
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W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

**S.SRIMATHY, J.**

Nsr

W.P.(MD).Nos.16828, 16829, 16830 and 16831 of 2023

13.07.2023