BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.20510 of 2023

Kanishka Sports Club,
Represented by its Secretary,
G.Pandi ... Petitioner

Vs.

1.The Commissioner of
Prohibition and Excise Department,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The District Collector,
Virudhunagar District,
Virudhunagar.

3.The Assistant Commissioner,
Prohibition and Excise Department,
Virudhunagar.

4.The Divisional Excise Officer,
Aruppukkottai,
Having office at Collectorate,
Virudhunagar.

5.The District Manager,
Tamil Nadu State Marketing Corporation Limited,
(TASMAC),
Virudhunagar.

6.The Assistant Commissioner (ST)-2,
Office of the Assistant Commissioner (ST)-2,
Virudhunagar,
Virudhunagar District. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the second respondent in Na.Ka.Ka2.60-05-2023, dated 17.08.2023 and quash the same and consequently direct the respondents 1 to 5 to supply liquor to the petitioner's club.

For Petitioner	:	Mr.T.Bashyam
For R-1 to R-2	:	Mr.B.Saravanan,
R-4 and R-6	:	Additional Government Pleader.
For R-5	:	Mr.H.Arumugam, Standing Counsel.

ORDER

This Writ Petition is filed to quash the order dated 17.08.2023 and consequently direct the respondents 1 to 5 to supply liquor to the petitioner's club.

2. Through the impugned order, the respondents have suspended to supply liquor. The reason cited by the respondents is that the petitioner has evaded from paying tax to the tune of Rs.1,22,93,177/-. The contention of the

petitioner is that there is no assessment as on date. The respondents have only issued pre-revision notice dated 06.04.2023, whereby, it has indicated that the petitioner has sales turnover as per return at Rs.1,10,07,041/- and the tax is payable to the same. The petitioner has submitted his objections to the said notice and as on date the respondents have not passed any order.

3. Even in the impugned order, the respondents confirmed as on date they have not passed any order to the said pre-revision notice. When order has not been passed, the suspension of supply of liquor by citing that the petitioner has not paid tax, is illegal. Therefore, this Court is inclined to interfere with. Hence, the impugned order is quashed. The respondents are directed to supply liquor forthwith.

4. In view of the above, this Writ Petition is allowed. There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

22.09.2023

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

To

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S.SRIMATHY, J.

Nsr

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