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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.09.2023

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THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)Nos.21386 to 21392 of 2023

and

**W.M.P(MD)Nos.17792 to 7795, 17797,
17799 & 17800 of 2023**

W.P.(MD)No.21386 of 2023

Chakra Club

... Petitioner

Vs.

The State Tax Officer (FAC),
Office of the Assistant Commissioner (ST),
Sattur -2, Virudhunagar District.

... Respondent

PRAYER : Writ Petition filed under Article 226 of the Constitution of India for issuance of *Writ of Certiorari*, calling for the records pertaining to the impugned Assessment Order passed by the respondent in TIN:33376429124/16-17, dated 11.08.2023 and quash the same.

In all the Writ Petitions:

For Petitioner : M/s.T.Bashyam

For Respondents : Mr.B.Saravanan
Additional Government Pleader



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COMMON ORDER

Since the issue involved in these Writ Petitions are similar in nature both the writ petitions are taken up together and disposed of by a Common order.

2. Heard M/s.T.Bashyam, the Learned counsel appearing for the petitioner, Mr.B.Saravanan, the Learned Additional Government Pleader appearing for the respondent.

3. It is noticed that the petitioner has not replied to the Pre revision Notice dated 11.04.2023, which has culminated in the impugned order dated 11.08.2023.

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***



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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 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 six weeks from the date of receipt of a copy of this order. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes
ksa

01.09.2023

To

The State Tax Officer (FAC),
Office of the Assistant Commissioner (ST),
Sattur -2,
Virudhunagar District.



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S.SRIMATHY, J

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**Common Order made in
W.P.(MD)Nos.21386 to 21392 of 2023**

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