



W.P.(MD) No.11627 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) Nos.11627, 11628, 11630 to 11632 of 2024
and**

**W.M.P.(MD) Nos.10347, 10352, 10348, 10350, 10353, 10356,
10362, 10363, 10357 & 10358 of 2024**

W.P.(MD)No.11627 of 2024:

Vaigai Club
Rep. By its Secretary L.Koodalingam,
S/o.Lingavel,
No.4/190D, E, Srivilliputhur Main Road,
Virudhunagar.

... 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 for issuance of Writ of Certiorari, calling for the records pertaining to the impugned notice issued by the respondent in 33156420513/2017-18, dated 04.05.2022 and quash the same.



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For petitioner : Mr.S.Prasanth

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.(MD)No.11628 of 2024:

Vaigai Club
Rep. By its Secretary L.Koodalingam,
S/o.Lingavel,
No.4/190D, E, Srivilliputhur Main Road,
Virudhunagar.

... 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 for issuance of Writ of Certiorari, calling for the records pertaining to the impugned notice issued by the respondent in 33156420513/2018-19, dated 04.05.2022 and quash the same.

For petitioner : Mr.S.Prasanth

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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W.P.(MD)No.11630 of 2024:

Vaigai Club
Rep. By its Secretary L.Koodalingam,
S/o.Lingavel,
No.4/190D, E, Srivilliputhur Main Road,
Virudhunagar.

... 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 for issuance of Writ of Certiorari, calling for the records pertaining to the impugned notice issued by the respondent in 33156420513/2020-21, dated 04.05.2022 and quash the same.

For petitioner : Mr.S.Prasanth

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.(MD)No.11631 of 2024:

Vaigai Club
Rep. By its Secretary L.Koodalingam,
S/o.Lingavel,
No.4/190D, E, Srivilliputhur Main Road,
Virudhunagar.

... Petitioner



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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 for issuance of Writ of Certiorari, calling for the records pertaining to the impugned notice issued by the respondent in 33156420513/2021-22, dated 04.05.2022 and quash the same.

For petitioner : Mr.S.Prasanth

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.(MD)No.11632 of 2024:

Vaigai Club
Rep. By its Secretary L.Koodalingam,
S/o.Lingavel,
No.4/190D, E, Srivilliputhur Main Road,
Virudhunagar.

... Petitioner

Vs.

The Assistant Commissioner(ST),
Office of the Assistant Commissioner(ST),
Virudhunagar III Assessment Circle,
Ground Floor, C.T.Building,



W.P.(MD) No.11627 of 2024

NH 07 Madurai Road,
Virudhunagar - 626 001.

... 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 notice issued by the respondent in 33156420513/2022-23, dated 29.03.2024 and quash the same.

For petitioner : Mr.S.Prasanth

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, these five Writ Petitions are disposed of. In these Writ Petitions, the petitioner has challenged the impugned notices seeking to levy VAT on the sale of liquor by the petitioner in its club.

2. The case of the petitioner is that the petitioner is a registered society wherein the members are provided service including serving of liquor purchased from TASMAL godowns.

3. It is further case of the petitioner that the petitioner has obtained FL2



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privileged licence from the Prohibition Department on payment of the necessary licence and that the liquor that is given to its members is reimbursement of the amount borne on the liquor and that there is no sale.

4. It is the case of the petitioner that the issue is also covered by the decision of the Hon'ble Supreme Court in the case of ***State of West Bengal and others vs. Culcutta Club Limited*** in ***Civil Appeal No.4184 of 2009 (decided on 03.10.2019)***. It is further submitted that the impugned notices are liable to be quashed.

5. The learned counsel for the petitioner would draw the attention of this Court that several decisions of this Court following aforesaid decision of the Hon'ble Supreme Court.

6. Considering the arguments advanced by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, it is noticed that the petitioner has been issued with the impugned notice dated 04.05.2022. Thereafter, personal hearing notices were issued on 01.04.2024



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fixing the date of personal hearing as 18.04.2024. The petitioner sent a reply seeking 15 days time on 15.04.2024 and has, thereafter, proceeded to file these Writ Petitions on 23.04.2024.

7. In my view, these Writ Petitions are pre-mature. It is open to the petitioner to submit all the cases that has been relied before this Court, to the respondent by giving a proper reply. The respondent shall, thereafter, pass orders on merits in each of the impugned notices within a period of three months from today. The petitioner may file a reply, if any and if it is required, within a period of 30 days from today.

These Writ Petitions are disposed of with above directions. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

05.06.2024

To
The Deputy State Tax Officer-I,
Srivilliputhur Assessment Circle,
Srivilliputhur - 626 125.

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C.SARAVANAN, J.

apd

**W.P.(MD) Nos.11627, 11628, 11630 to 11632 of 2024
and
W.M.P.(MD) Nos.10347, 10352, 10348, 10350, 10353, 10356,
10362, 10363, 10357 & 10358 of 2024**

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