



W.P.(MD) Nos.16343 of 2024 etc. batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.07.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.16343 to 16345 and 16346 to 16348 of 2024

and

**W.M.P.(MD) Nos.14189 to 14196, 14201, 14202,
14207 & 14209 of 2024**

W.P.(MD) Nos.16343 to 16345 of 2024

Tvl.Robin Recreation Club
W-6/23 Main Road,
Hanumanthanpatti,
Uthamapalayam Taluk,
Theni District rep. by its
Secretary Mr.K.Reegan

... Petitioner in
all W.Ps.

Vs.

The State Tax officer,
Uthamapalayam Assessment Circle,
Uthamapalayam,
Theni District.

... Respondent in
all W.Ps.

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned proceedings of the respondent in TIN No. 33475102906/2012-2013 dated 30.05.2023, TIN No.



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33475102906/2013-2014 dated 30.05.2023 & TIN No.
33475102906/2014-2015 dated 30.05.2023 along with the Notices of
Final Annual Assessment and Demand (Form-O) in TIN No.
33475102906/2012-2013 dated 30.05.2023, TIN No.
33475102906/2013-2014 dated 30.05.2023 & TIN No.
33475102906/2014-2015 dated 30.05.2023 and quash the same as illegal.

For Petitioner
in all W.Ps. : Mr.M.Sricharan Rangarajan
Senior Counsel
for Mr.C.Jeganathan

For Respondent
in all W.Ps. : Mr.R.Suresh Kumar
Additional Government Pleader

W.P.(MD) Nos.16346 to 16348 of 2024

Tvl.Solai Thendral Recreation Club
W03-07/733,
Sholavandan,
Madurai District rep. by its
Secretary Mr.M.Kulothungan

... Petitioner in
all W.Ps.

Vs.

The State Tax Officer (ST),
Madurai Rural West Circle,
Madurai.

... Respondent in
all W.Ps.



W.P.(MD) Nos.16343 of 2024 etc. batch

Common Prayer: Writ Petitions filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned proceedings of the respondent in TIN No. 3352504366/2012-2013 dated 28.03.2024, TIN No. 3352504366/2013-2014 dated 28.03.2024 & TIN No. 3352504366/2014-2015 dated 28.03.2024 along with the Notices of Final Annual Assessment and Demand (Form-O) in TIN No. 33525043466/2012-2013 dated 28.03.2024, TIN No. 33525043466/2013-2014 dated 28.03.2024 & TIN No. 33525043466/2014-2015 dated 28.03.2024 and consequential proceedings in Asst.No.33525043466/2012-2013 dated 18.06.2024, Asst.No.33525043466/2013-2014 dated 18.06.2024, Asst.No. 33525043466/2014-2015 dated 18.06.2024 and quash the same as illegal.

For Petitioner
in all W.Ps. : Mr.M.Sricharan Rangarajan
Senior Counsel
for Mr.C.Jeganathan

For Respondent
in all W.Ps. : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, all these six Writ Petitions are being disposed of.



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2. Mr.R.Suresh Kumar, learned Additional Government Pleader,
takes notice for the respondent.

3. In these Writ Petitions, the respective petitioners have challenged the impugned Assessment Orders dated 30.05.2023 and 28.03.2024 passed by the respondent for the Assessment Years 2012-2013, 2013-2014 & 2014-2015 under the provisions of the Tamil Nadu Value Added Tax Act, 2006 as follows:-

Sl. No	W.P.(MD) No.	Petitioner's Name	Date of the impugned order	Assessment Year
1	16343/2024	Tvl.Robin Recreation Club	30.05.2023	2012-13
2	16344/2024	Tvl.Robin Recreation Club	30.05.2023	2013-14
3	16345/2024	Tvl.Robin Recreation Club	30.05.2023	2014-15
4	16346/2024	Tvl.Solai Thendral Recreation Club	28.03.2024	2012-13
5	16347/2024	Tvl.Solai Thendral Recreation Club	28.03.2024	2013-14
6	16348/2024	Tvl.Solai Thendral Recreation Club	28.03.2024	2014-15

4. The learned Senior Counsel for the petitioner would submit that the issue is no longer *res integra* and is covered by plethora decisions of the Hon'ble Supreme Court as also the High Courts. In this connection, a



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reference was made to the decision of the Hon'ble Supreme Court in **State of West Bengal and Others Vs. Calcutta Club Limited**, (2019) 19 SCC

107. The learned Senior Counsel for the petitioner would therefore pray for allowing these Writ Petitions.

5. The learned Additional Government Pleader for the respondent would submit that the allegation against the petitioner is that the petitioner was providing service to non-members and therefore, the above decision is not applicable to the present case. He would therefore pray for dismissal of these Writ Petitions.

6. In fact, under the similar circumstances, this Court had already passed an order dated 06.01.2022 in W.P.No.11607 of 2019 in the case of **M/s.Ootacamund Club Vs. The Principal Commissioner of GST and Central Excise, Coimbatore** by following the decision of the Hon'ble Supreme Court in **Calcutta Club Limited's** case referred to *supra*. A similar order was passed by this Court in **Railway Officers Club, Chennai Vs. Additional Commissioner of Service Tax, Service Tax II Commissionerate, Chennai**, (2021) 95 GSTR 193. The above view has been followed by this Court in several cases.



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7. Therefore, I do not wish to relegate the petitioner to file appeals before the Appellate Authority as no useful purpose will be served by relegating the petitioner to file appeals before the Appellate Authority under the provisions of the Tamil Nadu Value Added Tax Act, 2006.

8. That apart, the contention of the learned Additional Government Pleader for the respondent that the petitioner was providing service to non-members cannot be countenanced as there are no records to substantiate the same.

9. Under these circumstances, the impugned orders are liable to be quashed and are quashed. Thus, these Writ Petitions are allowed. No costs. Consequently, connected Miscellaneous Petitions are closed.

19.07.2024

Index: Yes / No

Neutral Citation: Yes / No

Speaking Order / Non-Speaking Order

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Copy To:

- 1.The State Tax officer,
Uthamapalayam Assessment Circle,
Uthamapalayam,
Theni District.
- 2.The State Tax Officer (ST),
Madurai Rural West Circle,
Madurai.



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C.SARAVANAN, J.

JEN

Common Order in

W.P.(MD) Nos.16343 to 16345
and 16346 to 16348 of 2024

19.07.2024