



W.P.(MD)No.19935 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.08.2024

CORAM

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P.(MD)No.19935 of 2024**

**and**

**W.M.P.(MD)No.16890 of 2024**

Yours Recreation Club,  
Represented by its Secretary,  
P.Thavaselvam

... Petitioner

Vs.

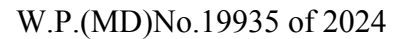
The Assistant Commissioner (ST),  
Thirumangalam Assessment Circle,  
Thirumangalam,  
Madurai District.

... 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: 33395044750/2014-15, dated 03.06.2024, and quash the same.

For Petitioner : Mr.T.Bashyam

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



The present Writ Petition is filed challenging the impugned Assessment Order passed by the respondent in TIN: 33395044750/2014-15, dated 03.06.2024, for the assessment year 2014-2015.

2. It is submitted by the learned counsel for the petitioner that the impugned order is challenged on the premise that it is passed contrary to the law laid down by the decision of the Supreme Court in the case of ***State of West Bengal Vs Calcutta Club Ltd.***, reported in ***(2019) 19 SCC 107***, wherein the Hon'ble Supreme Court while dealing with the scope of 46<sup>th</sup> amendment held that the doctrine of mutuality continues to be applicable to incorporated and unincorporated members of club even after 46<sup>th</sup> amendment to the Constitution of India. Relevant portion of the judgment is extracted hereunder:

*“(1) The doctrine of mutuality continues to be applicable to incorporated and unincorporated members of clubs after the 46<sup>th</sup> Amendment adding Article 366(29-A) to the Constitution of India.*

(2) *Young Men's Indian Association (supra)* and other judgments which applied this doctrine continue to hold the field even after the 46<sup>th</sup> Amendment.

(3) *Sub-clause (f) of Article 366 (29-A) has no application to members' club."*



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3. It is further submitted by the learned counsel for the petitioner that a detailed reply dated 21.06.2023 was filed in response to the notice dated 14.06.2023, wherein it was stated that doctrine of mutuality would apply between the subject club and the members. However, the same has not been dealt with in the impugned order of assessment.

4. At this juncture, the learned Additional Government Pleader for the respondent would submit that the petitioner did not produce the details of the club members, club registration details, daily sales made to club members and sales made to non-members, if any, and purchase and sale ledger, to which the learned counsel for the petitioner submitted that the same were already produced and they are ready and willing to produce once again, within a period of two weeks from the date of receipt of a copy of this order. The learned Additional Government Pleader did not seriously object to the same.

5. In view thereof, the matters are remitted back and the petitioner shall produce the documents as sought for viz., the details of the club members, club registration details, daily sales made to club members and sales made to non-members, if any, and purchase and sale ledger, within a period of two



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weeks from the date of receipt of a copy of this order and the assessing authority shall redo the assessment and pass orders, by applying the principles laid down in the judgment of the Supreme Court in the case of Calcutta Club stated supra, after providing the petitioner an opportunity of personal hearing, within a period of two weeks therefrom.

6. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

**21.08.2024**

NCC:yes/no  
Index:yes/no  
Internet:yes/no  
Nsr

**To:**

The Assistant Commissioner (ST),  
Thirumangalam Assessment Circle,  
Thirumangalam,  
Madurai District.



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**MOHAMMED SHAFFIQ, J.**

Nsr

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