IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.2141 and 2143 of 2025
and
W.M.P. Nos.2497 and 2498 of 2025

Tvl.Royal Health and Social Welfare Club,
Rep. By its Secretary N.Selvam,
S/o.Narayanan,

Old Address:
Bunglow Street Main Road,
Avinashi Road, Tiruppur-641 602.
New Address:
No.146, Main Road,
Ganeshapuram,
Madathukulam, Tiruppur District. ... Petitioner in both petitions

Vs.

The Assistant Commissioner (ST)(FAC),
North-1 Assessment Circle,
Commercial Taxes Department,
Tirupur. ... Respondent in both petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned notice in TIN:33876502988/2018-19 and

TIN:33876502988/2021-22 respectively dated 29.08.2024 issued by the respondent for the assessment years 2018-19 and 2021-22 and quash the same.

For Petitioner in both petitions	: Ms.D.Kalaiselvi
For Respondent in both petitions	: Mr.C.Harsha Raj Additional Government Pleader

COMMON ORDER

These writ petitions are filed challenging the impugned notices dated 29.08.2024 for the assessment years 2018-19 and 2021-22 respectively.

2. It is submitted by the learned counsel for the Petitioner that the question that may arise for consideration is whether Article 366 (29A) of the Constitution of India inserted pursuant to the 46th Amendment has done away with the principles of mutuality. The issue now stands resolved by the Hon'ble Supreme Court in the case of *State of West Bengal Vs Calcutta Club Limited (Civil Appeal No.4184 of 2009)* reported in *(2019) 19 SCC 107* and therefore, the impugned proceedings is without jurisdiction.

3. Mr.C.Harsha Raj, learned Additional Government Pleader takes

notice for the Respondent.

4. It is submitted by the learned Additional Government Pleader for the Respondent that the issue raised involves factual enquiry and therefore, the Petitioner ought to have submitted his objections and the judgment of the Hon'ble Supreme Court is relevant, the same ought to have been relied upon by the petitioner and orders will be passed taking into account the judgment of the Hon'ble Supreme Court.

5. This Court finds merits in the submission of the learned Additional Government Pleader for the Respondent. This Court is of the view that the writ petition filed challenging the notice is premature. It is open to the petitioner to submit his objections and if so advised, place reliance upon the judgment of the Hon'ble Supreme Court in *State of West Bengal Vs Calcutta Club Limited (Civil Appeal No.4184 of 2009)*. If the Petitioner files any objections, appropriate orders shall be passed by the Assessing Authority taking into consideration the objections and dealing with the judgment of the Hon'ble Supreme Court.

6. With the above observations, these writ petitions are disposed of.

No costs. Consequently, connected miscellaneous petitions are closed

28.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
shk

To:
The Assistant Commissioner (ST)(FAC),
North-1 Assessment Circle,
Commercial Taxes Department,
Tirupur.

MOHAMMED SHAFFIQ, J.

shk

W.P. Nos.2141 and 2143 of 2025
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