



W.P.(MD) No.2464 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.2464 of 2025

and

W.M.P.(MD) Nos.1738 and 1739 of 2025

Tvl Meenakshi Bar,
Rep., by its Proprietor R.Gajendran,
1-3-75A, Vaigai Dam Road,
Periyakulam, Theni-625 531.

.. Petitioner

Vs.

The State Tax Officer,
Theni-I Assessment Circle,
Theni-625 531.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records related to impugned order of the respondent in TIN: 33516327606/2020-21, dated 06.12.2024 and quash the same and consequently direct the respondent to re-assess from the stage of show cause notice after providing all the relied upon documents.

For Petitioner : Mr.N.Dilipkumar
for Mr.S.Sakthi Siddharth



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For Respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

It is an admitted case that the petitioner had been granted with an F.L.3 licence, but however, the proceedings had been made as if the petitioner is a Club and the sales have been assessed to be made to the non-members of the petitioner.

2. The Tamil Nadu Liquor (Licence and Permit) Rules, 1981 envisages an F.L.2 licence in the case of a Club and F.L.3 in the case of a Bar attached to a hotel/lodge. Even though the impugned order notes the licence granted under the said Rules, to be a licence under F.L.3, the authority has proceeded as if the petitioner is a Recreation Club. In such view of the matter, the impugned order is liable to be interfered with.

3. In fine, this Writ Petition is allowed, the impugned order is set aside and the matter is remitted back to the respondent to consider the



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case of the petitioner not as a Club, as the petitioner had been only benefitted with an F.L.3 licence and thereafter, provide an opportunity of hearing and pass appropriate orders on merits and in accordance with law. The petitioner shall appear before the respondent on 14.02.2025 along with relevant records. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

29.01.2025

NCC : Yes/No

Index : Yes/No

Internet : Yes

abr

To

The State Tax Officer,
Theni-I Assessment Circle,
Theni-625 531.



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K.KUMARESH BABU, J.

abr

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