



W.P.(MD)No.7808 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

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and

W.M.P.(MD)Nos.5913 and 5914 of 2025

Tvl. High Power Hotel International,
Represented by its Director R.K.Venkatraman,
Nos. 43 and 44, Collector Office Road,
Near Anna Bus Stand,
Madurai – 625020.

... Petitioner

-VS-

The Assistant Commissioner (ST),
Madurai Rural East Circle, Madurai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings passed by the respondent in TIN No.33834883488/2021-2022, dated 30.09.2024 and quash the same as it is illegal, arbitrary and in gross violation of the principles of natural justice as per the provisions of the Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.A.Satheesh Murugan

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



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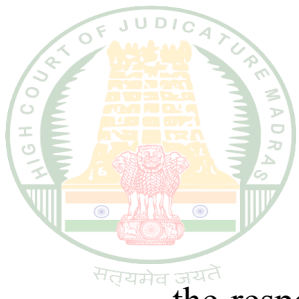
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ORDER

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 the result, this Writ Petition is allowed, the impugned order is set aside and the matter is remitted back to the respondent to consider the 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



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the respondent on 15.04.2025 along with all the relevant records. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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To:-

The Assistant Commissioner (ST),
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VIVEK KUMAR SINGH, J.

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