BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **22.05.2025**

CORAM:

THE HONOURABLE MRS JUSTICE S.SRIMATHY

W.P.(MD) No.14659 of 2025
and
W.M.P(MD)No. 10881 of 2025

Tvl. Mrk Manamagil Mandram ,
Rep by its Secretary R.Ashok,
No.261/13, Bye Pass Road,
Annanjiunjampatty,
Theni 625 531. ... Petitioner

Vs.

The Commercial Tax Officer/State Tax Officer (ST),
Srivilliputhur Circle,
Sriviliputhur,
Virudhunagar District. ... Respondent

PRAYER *:* Petition filed under Article 226 of the Constitution of India, praying this Court to issue a ***Writ of Certiorari,*** calling for the records pertaining to the impugned Assessment Order passed by the respondent in TIN.33596503210/2021-22 dated 13.02.2025, and quash the same.

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For Petitioner	:	Mr.T.Bashyam
For Respondent	:	Mr.D.Gandhiraj, Special Government Pleader

ORDER

This writ petition is filed challenging the Assessment Order passed by the respondent in TIN.33596503210/2021-22 dated 13.02.2025.

2. The learned counsel for the petitioner submitted 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 reference was made in the decision of the Hon'ble Supreme Court in ***State of West Bengal and Others Vs. Calcutta Club Limited, (2019) 19 SCC 107.***

3. The Learned Special Government Pleader appearing for the respondent submitted that the above decision is not applicable to the present case. He further submitted that the final assessment of tax on the total and taxable turnover for the year 2021-2022 under the VAT Act, 2006, amounts to Rs. 2,92,29,871/- at 14.5%. The impugned order proposes to consider only 25% of the persons as members, while the rest

would be treated as non-members. Such a consideration cannot be accepted.

4. The Learned counsel for the petitioner relied on the common order rendered by this Court in W.P(MD)Nos.16343 to 16345 and 16346 to 16348 of 2024. The relevant portion is extracted under:

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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 ."

5. This Court agreed with the said findings. Therefore, this Court is inclined to quash the impuned order passed by the respondent.

6. Accordingly, this Writ Petition is allowed. The impugned Assessment Order passed by the respondent in TIN.33596503210/2021-22 dated 13.02.2025, is hereby quashed. No costs. Consequently, connected Miscellaneous Petition is closed.

22.05.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

KSA

To

The Commercial Tax Officer/State Tax Officer (ST),
Srivilliputhur Circle,
Sriviliputhur,
Virudhunagar District.

S.SRIMATHY, J

KSA

W.P.(MD) No. 14659 of 2025

22.05.2025