

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on 27.07.2026**Delivered on 28.09.2026**

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THE HON'BLE DR JUSTICE G. JAYACHANDRAN**AND****THE HON'BLE MRS. JUSTICE N. MALA****WA Nos. 1496, 1497, 1498, 1499, 1501, 1502, 1511, 1512 and 1513 of 2026
AND****CMP NO. 13895 OF 2026, CMP NO. 13891 OF 2026, CMP NO. 13904 OF
2026, CMP NO. 13967 OF 2026, CMP NO. 13965 OF 2026, CMP NO. 13900
OF 2026, CMP NO. 13899 OF 2026, CMP NO. 13972 OF 2026, CMP NO.
13905 OF 2026**

The Commissioner of Prohibition and Excise
Government of Tamil Nadu,
Ezhilagam,
Chepauk
Chennai 005.

..Appellant(s)

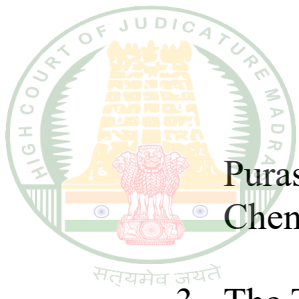
Vs

Sri Ramanuja Hotels (p) Ltd,
Rep. by its Managing Director,
K. Natarajan,
S/o. Kuppusamy,
No. 115, Palakkad Road,
Pollachi 642 001
Coimbatore Dist.

..Respondent(s)

WA No. 1512 of 2026

1. The Commissioner Of Prohibition And Excise
2. The Tahsildar
Prohibition and Excise
No. 3 Rajah Muthiah Salai,
(Near Nehru Stadium)
(Old Fort Tondiarpet Taluk Office)



Purasawalkam,
Chennai 3.

3. The Taluk Excise Officer
Prohibition and Excise
No.3 Rajah Muthiah Salai,
(Near Nehru Stadium)
(Old Fort Tondiarpet Taluk Office)
Purasawalkam,
Chennai 3.

..Appellant(s)

Vs

Associated Brothers Club
Rep by its General Secretary,
K. Perumal,
No.141-B,
Purasawalkam High Road,
Kellys,
Chennai 010.

..Respondent(s)

WA No. 1502 of 2026

The Commissioner Of Prohibition And Excise

..Appellant(s)

Vs

Vikram Towers
Rep by its Proprietor G. Kuppusamy,
S/o. Gopalasamy,
No. 50, Main Road, Near Bus Stand,
Pollachi Taluk - 642 114,
Coimbatore District.

..Respondent(s)

WA No. 1513 of 2026

1. The State Of Tamil Nadu
2. The Commissioner Of Prohibition And Excise
Government of Tamil Nadu,
Ezhilagam, Kamarajar Salai,
Chepauk, Chennai - 600 005.



WA No. 1499 of 2



Order QR

..Appellant(s)

Vs

M/s Towers Club
Rep by its Hony. Secretary
B. Jayaraman, X-Block,
3rd Main Road, Anna Nagar,
Chennai - 600 040.

..Respondent(s)

WA No. 1511 of 2026

1. The State Of Tamil Nadu
Represented by the Secretary to Government,
Prohibition and Excise Department,
Fort St. George,
Chennai-600 009.
2. The Commissioner Of Prohibition And Excise
Government of Tamil Nadu,
Ezhilagam,
Kamarajar Salai,
Chepauk,
Chennai-600 005.

..Appellant(s)

Vs

Hotel Raj Palace

..Respondent(s)

WA No. 1498 of 2026

1. The State of Tamil Nadu,
2. The Commissioner Of Prohibition And Excise
Government of Tamil Nadu, Ezhilagam,
Kamarajar Salai,
Chepauk,
Chennai- 600 005.

..Appellant(s)

Vs

Ceebros Hotel Pvt Limited



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WA No. 1499 of 2



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..Respondent(s)

WA No. 1497 of 2026

The Commissioner of Prohibition and Excise,
Prohibition and Excise Department ,
Ezhilagam,
Chepauk, Chennai 600005.

Vs

Sakthi River Resorts (India) Pvt. Ltd.,

..Appellant(s)

..Respondent(s)

WA No. 1501 of 2026

1. The State of Tamil Nadu
2. The Commission Of Prohibition And Excise,
Government of Tamil Nadu,
Ezhilagam, Kamarajar Salai,
Chepauk, Chennai-600 005.

Vs

M/s Chennai Cultural Centre
Rep. by its Secretary,
Mr.R.Kumar,
159, Peters Road,
Gopalapuram-600 086.

..Appellant(s)

..Respondent(s)

WA No. 1496 of 2026

1. The State of Tamil Nadu,
2. The Commissioner Of Prohibition And Excise
Government of Tamil Nadu,
Ezhilagam, Kamarajar Salai,
Chepauk, Chennai-600 005.

Vs

..Appellant(s)



Madras Race Club

WA No. 1499 of 2



Order QR

..Respondent(s)

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WA No. 1499 of 2026

Writ appeal filed under Clause 15 of the Letter Patent to set aside the order dt. 25.07.2023 made in W.P. No. 10117 of 2021 and allow the above WA

WA No. 1512 of 2026

Writ appeal filed under Clause 15 of the Letter Patent to set aside the Order dated 25.07.2023 made in WP.No. 9744 of 2021 and allow the above writ appeal

WA No. 1502 of 2026

Writ appeal filed under Clause 15 of the Letter Patent to set aside the order dt. 25.07.2023 made in W.P. No. 10116 of 2021 and allow the above WA

WA No. 1513 of 2026

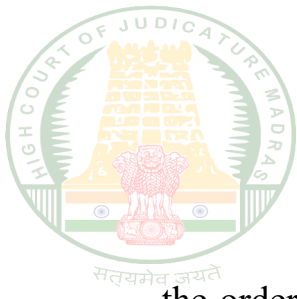
Writ appeal filed under Clause 15 of the Letter Patent to set aside the Order dated 25.07.2023 made in WP.No. 9185 of 2021 and allow the above writ appeal

WA No. 1511 of 2026

Writ appeal filed under Clause 15 of the Letter Patent to set aside the Order dated 25.07.2023 made in WP.No. 9856 of 2021 and allow the above writ appeal

WA No. 1498 of 2026

Writ appeal filed under Clause 15 of the Letter Patent to set aside the order dt. 25.07.2023 made in W.P. No. 9684 of 2021 and allow the above WA

**WA No. 1497 of 2026**

Writ appeal filed under Clause 15 of the Letter Patent to set aside the order dated 25.07.2023 made in WP No.10108 of 2021 and allow the Writ Appeal.

WA No. 1501 of 2026

Writ appeal filed under Clause 15 of the Letter Patent to set aside the order dated 25.07.2023 made in W.P. No.9821 of 2021 and allow the above Writ Appeal and thus render justice.

WA No. 1496 of 2026

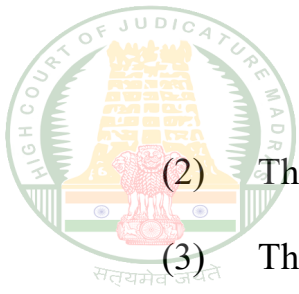
Writ appeal filed under Clause 15 of the Letter Patent to set aside the order dated 25.07.2023 made in WP No. 9824 of 2021 and allow the above WA ad thus render justice.

WA No. 1499 of 2026

For Appellant(s):	Mr.T.Gowthaman, AAG Asstd. By Mr.K.Surendar, GA
For Respondent(s):	Mr.A.Suresh [WA.Nos.1498, 1512,1513/2026] Mrs.D.Kalaiselvi [WA.No.1497/2026] No appearance [WA.No.1499,1496,1501, 1502 7 1511/2026]

Common Judgment**N.Mala J.**

- (1) The above writ appeals are filed against the common order dated 25.07.2023, made in WP.Nos.10117/2021, 10108/2021, 9684/2021, 9856/2021, 9185/2021, 9744/2021, 9824/2021 and 9821/2021, allowing the writ petitions filed by the writ petitioners in terms of the order passed in the batch of writ petitions dated 25.07.2023, in WP.No.10355/2021 etc., batch and WP.No.9177/2021 etc., batch.



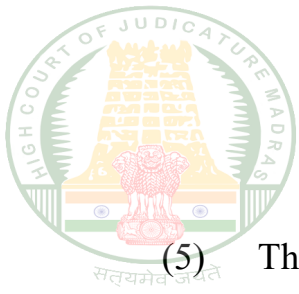
(2) The parties will be referred to as per their array in the writ appeal.

(3) The respondents in WA.Nos.1499, 1497, 1498, 1511 and 1513 of 2026

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are FL3 Licensees. The respondents filed the writ petitions seeking mandamus to direct the Commissioner of Prohibition and Excise, the 1st appellant herein, to refund the proportionate privilege and license fee for the non-transactional period of 168 days, i.e., from 17.03.2020 to 03.09.2020 [WP.No.10117 and 10108/2021], by considering their representations dated 05.01.2021 and 24.12.2020 respectively; and for 171 days during 2019-2020 and 2020-2021 [WP.Nos.9684, 9856 and 9185/2021].

(4) The respondents in WA.No.1512, 1496, 1501 and 1502 of 2026 are FL2 Licensees. The respondent in WA.No.1502/2026, has filed the writ petition in WP.No.10116/2021, seeking a mandamus to direct the Commissioner of Prohibition and Excise, the 1st appellant herein, to refund the proportionate privilege and license fee for the non-transactional period of 168 days from 17.03.2020 to 03.09.2020, by considering his representation dated 24.12.2020; and the respondents in WA.Nos.1496, 1501 and 1512 of 2026, have filed the writ petitions in WP.Nos.9744, 9824 and 9821/2021, seeking mandamus to direct the Commissioner of Prohibition and Excise, the 1st appellant herein, to refund the proportionate privilege and license fee for 171 days during 2019-2020 and 2020-2021.



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- (5) The learned Single Judge, by the common order dated 25.07.2023, allowed the writ petitions in terms of the order dated 25.07.2023, passed in WP.No.10355/2021 etc., batch and WP.No.9177/2021 etc., batch. Aggrieved by the common order passed in WP.Nos.9177/2021 etc., batch, the State / appellant has filed the above writ appeals.
- (6) It is seen that in the common order passed by the learned Single Judge, dated 25.07.2023, which is impugned in the present writ appeals, the issue related to refund of privilege and license fee for non transaction of business during Covid period, under Rule 24-A of the Tamil Nadu Liquor License and Permit Rules, 1981, [in short ‘the Rules, 1981’] and the Proviso appended therein.
- (7) Mr.T.Gowthaman, learned Additional Advocate General appearing for the appellants/State submitted that the learned Judge, erroneously allowed the writ petitions by the common order dated 25.07.2023. The learned Additional Advocate General submitted that the aforementioned common order related to refund of privilege and license fee under Rule 24-A of the Rules, 1981, and the proviso appended thereto, for non-transaction of business during Covid lock down period. The learned Additional Advocate General, submitted that the provisions of Rule 24-A of the Rules, 1981, and the proviso thereto, were misinterpreted by the learned Single Judge resulting in allowing the prayers in the writ petitions. The



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learned Additional Advocate General, further submitted that the issue that basically arises for consideration in the writ appeals is, whether the surrender of license is mandatory for claiming refund of privilege and license fee under the proviso to Rule 24-A of the Rules, 1981, for the period when the business was not transacted.

- (8) The learned counsel appearing for the respondents, on the other hand, submitted that the learned Judge, on appreciation of the facts and on proper construction of the Rule 24-A and the proviso, of the 1981 Rules, rightly ordered refund of the privilege and license fee. The learned counsel hence contended that the order of the learned Single Judge, warrants no interference.
- (9) Heard both sides and perused the materials placed on record.
- (10) As rightly contended by the learned Additional Advocate General, the issue is whether, under the proviso to Rule 24-A of the Rules, 1981, the surrender of liquor license is mandatory for claiming refund for a part of the period when business was not transacted.
- (11) This Court, recently had an occasion to deal with the very same issue in a batch of writ appeals in WA.Nos.824, 825, 846, 849, 850, 853, 854, 935, 979, 981, 987, 1042, 1043, 1055, 1270, 1304, 1314, 1329 and 1544 of 2026 [judgment dated 10.08.2026] and WA.Nos.3926, 3852 of 2025 and 877/2026 [judgment dated 24.08.2026]. While construing the provisions of Rule 24-A and the proviso appended thereto, this Court held against



the respondents on the legal issue, however, on equity, in the common judgment dated 10.08.2026, this Court held as follows:

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‘‘30.In the light of the above discussions, we are of the view that in equity and not in law, the respondents are entitled for refund/adjustment of the license fee and the privilege fee for the limited period of 171 days, without surrendering the licenses, since they were prevented from transacting business due to the Covid pandemic and for reasons beyond their control.

31.We find that since the respondents were not able to transact business due to the lock-down, and not because of any default on their part, the respondents shall be entitled to refund/adjustment of license and privilege fee only for 171 days, subject to proof of non-transaction of business during the relevant period.

*32.Accordingly, the Writ Appeals are **allowed** and the orders of the learned Single Judge dated 25.07.2023 made in W.P.Nos.9868, 9873, 9181, 9685, 9182, 9834, 9177, 10122, 10105, 9468, 10119, 10121, 9688, 10110, 10109, 9811, 10112, 9686 and 10353 of 2021 **are set aside**, however, with liberty to the respective respondent in the above writ appeals to approach the Commissioner of Prohibition and Excise, for refund of license and privilege fee for the period of 171 days only. The respondents shall submit*

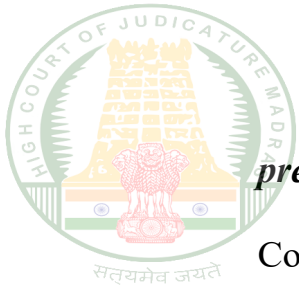


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their claim petitions within two weeks from today. On receipt of the claim petition along with supporting evidence, the Commissioner of Prohibition and Excise shall, if satisfied that the claim is genuine, pass appropriate orders on merit and in accordance with law, preferably within 12 weeks thereafter. No costs. Consequently, the connected miscellaneous petitions are closed.’’

- (12) In view of the common judgments of this Court dated 10.08.2026 and 24.08.2026, in the aforesaid writ appeals, the present writ appeals are **allowed** and the common order of the learned Single Judge dated 25.07.2023, insofar as the orders in WP.Nos.10117, 10108, 9684, 9856, 9185, 9744, 9824, 9821 and 10116 of 2021, *is set aside, however, with liberty to the respective respondent/writ petitioner to approach the Commissioner of Prohibition and Excise, for refund of license and privilege fee for non-transaction of business during Covid-19 period. The claim of the respective respondents/writ petitioners is restricted to 168 days [WP.Nos.10108, 10116 & 10117/2021], and 171 days [WP.Nos.9684, 9744, 9824, 9856 and 9185/2021] only as ordered in the aforesaid writ appeals. The respective respondents/writ petitioners shall submit their claim petitions within two weeks from today. On receipt of the claim petitions along with supporting evidence, the Commissioner of Prohibition and Excise shall, if satisfied that the claim is genuine, pass appropriate orders on merit and in accordance with law,*



preferably within a period of twelve weeks thereafter. No costs.

Consequently, the connected miscellaneous petitions are closed.

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(G.J.,J.) (N.M.,J.)
28-09-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

AP

WA No. 1499 of 2026

To

Sri Ramanuja Hotels (p) Ltd,
Rep.by its Managing Director,
K.Natarajan,
S/o.Kuppusamy,
No.115, Palakkad Road,
Pollachi 642 001
Coimbatore Dist.

WA No. 1512 of 2026

To

Associated Brothers Club
Rep by its General Secretary,
K. Perumal,
No.141-B,
Purasawalkam High Road,
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Chennai 010.

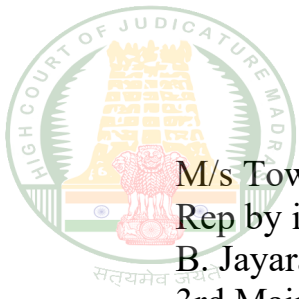
WA No. 1502 of 2026

To

Vikram Towers
Rep by its Proprietor G. Kuppusamy,
S/o. Gopalasamy,
No. 50, Main Road, Near Bus Stand,
Pollachi Taluk - 642 114,
Coimbatore District.

WA No. 1513 of 2026

To



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Order QR

M/s Towers Club
Rep by its Hony. Secretary
B. Jayaraman, X-Block,
3rd Main Road, Anna Nagar,
Chennai - 600 040.

WA No. 1511 of 2026

To
Hotel Raj Palace

WA No. 1498 of 2026

To
Ceebros Hotel Pvt Limited

WA No. 1497 of 2026

To
Sakthi River Resorts (India) Pvt. Ltd.,

WA No. 1501 of 2026

To
M/s Chennai Cultural Centre
Rep. by its Secretary,
Mr.R.Kumar,
159, Peters Road,
Gopalapuram-600 086.

WA No. 1496 of 2026

To
Madras Race Club



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WA No. 1499 of 2



Order QR

**DR.G.JAYACHANDRAN J.
AND
N.MALA J.**

AP

**Common Judgment in
WA No. 1499, 1497, 1498,
1511, 1513, 1512, 1496, 1501 & 1502/2026**

28-09-2026