



WEB COPY

WP No. 29333 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 29333 of 2026
and W.M.P.Nos.32226 & 32228 of 2026**

M/s.Deepalakshmi Automobiles and Spares
Rep.by its Proprietor A.Vijayakumar 100/10,
Gingee Road, Chetpet,
Vellore District, Tamil Nadu

..Petitioner(s)

Vs

The Deputy State Tax Officer
Polur Assessment Circle,
Near Court Campus,
Murugapadi Village,
Polur -606 803

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records on the
files of the impugned proceedings of the Respondent in TIN:
33154541937/2012-13 dated 10.04.2026 quash the same.

For Petitioner(s):

Ms.R. Hemalatha

For Respondent(s):

Ms.G.Dhana Madhri,
Special Government Pleader (Tax)



ORDER

An order dated 10.04.2026 is assailed by the petitioner on two grounds.

2. The first ground of challenge is that the assessing officer held that the petitioner is not entitled to the benefit of Section 3(4) of the Tamil Nadu Value Added Tax Act, 2006 (TNVAT Act) because the petitioner did not establish that he made purchases from dealers within the State. Learned counsel submits that this ground had not been raised in the first round of litigation. The second ground is that the petitioner has the necessary documents in this regard and would produce the same if provided another opportunity. On instructions, learned counsel submits that the petitioner agrees to remit a sum of Rs.40,000/- towards the tax demand of Rs.1,21,021/- as a condition for remand. An endorsement to that effect has been made on the bundle.

3. Ms.G.Dhana Madhri, learned Special Government Pleader (Tax), accepts notice on behalf of the respondent. She submits that the tribunal directed the assessing officer to redo the assessment afresh.

4. Section 3(4) of the TNVAT Act enables payment of tax at a lower rate subject to conditions imposed therein. These conditions include purchase from registered dealers within the State. The order of the appellate tribunal expressly



directed the assessing authority to redo the assessment afresh and without being influenced by the order of the first appellate authority. Therefore, the first ground of challenge is rejected. As regards the second ground of challenge, it is noticeable from the impugned assessment order that the petitioner was held to be ineligible on account of non production of purchase and sales invoices. Since it is asserted on behalf of the petitioner that necessary documents are available now, subject to the remittance of a sum of Rs.40,000/- by the petitioner within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of Rs.40,000/-.

5. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

07-08-2026

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

To

The Deputy State Tax Officer
Polur Assessment Circle, Near Court Campus,
Murugapadi Village, Polur -606 803



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SENTHILKUMAR RAMAMOORTHY, J.

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