IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

Tax Case (Revision) No.10 of 2025
and C.M.P.No.3357 of 2025

Sri Mahaa Enterprises,
rep. by its Proprietrix V.Mahalakshmi,
Cutchery Road,
Mayiladuthurai-609 001. .. Petitioner

Vs

The State of Tamil Nadu,
rep. by the Joint Commissioiner (ST),
Trichy Division,
Trichy-1. .. Respondent

PRAYER: Revision under Section 60(1) of the TNVAT Act, 2006 with Rule 14(13) of the TNVAT Rules, 2007 to set aside the impugned order dated 10.09.2024 in Appeal No. STA 149 of 2022 on the file of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai.

For Petitioner: Mr.M.Narasimha Bharathi

For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Petitioner has alleged that an *ex parte* order was passed by the Tamil Nadu Sales Tax Appellate Tribunal on 10th September, 2024. Petitioner states petitioner was not aware of the hearing having taken place on 22nd August, 2024 when the matter was taken up.

2. In the affidavit filed by petitioner, affirmed on 26th March, 2025, it is stated that the husband of proprietrix of petitioner firm received a notice in Mayiladuthurai on 14th February, 2023 informing him about the hearing scheduled on 17th April, 2023 at 10.30 A.M. Petitioner states that the husband of proprietrix of petitioner firm had handed over the papers to the tax consultant, who did not take further steps.

3. There is a counter filed by one Mr.K.C.S.Aruna Bharathi, affirmed on 8th April, 2025. In that, there is a reference to the notice being served about the hearing on 17th April, 2023. But, thereafter, there is nothing to indicate that petitioner was informed about the hearing that took place on

22nd August, 2024.

4. Therefore, in our view, this is a fit case for us to interfere. The impugned order is quashed and set aside and the matter is remanded to the Tribunal for *de novo* hearing.

5. Petitioner states that, within two weeks, petitioner shall file vakalatnama on behalf of respondent in S.T.A.No.149 of 2022. Counsel assures the Court that on the next date or any other date fixed by the Tribunal, petitioner shall remain present.

6. Tax Case (Revision) is disposed of. There shall be no order as to costs. Consequently, interim application is closed.

(K.R.SHRIRAM, C.J.) (MOHAMMED SHAFFIQ,J.)

22.04.2025

Index : Yes/No
NC : Yes/No
bbr

To:

1. The Manager
   Tamil Nadu Sales Tax Appellate Tribunal
   Chennai – 600 104.

2. The Appellate Deputy Commissioner (ST)
   Cuddalore.

3. The State Tax Officer
   Mayiladuthurai.

4. The Joint Commissioner (ST)
   Trichy Division, Trichy-1.

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

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Tax Case (Revision) No.10 of 2025

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