IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **05.06.2025**

CORAM :
THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.20035 of 2025 and
W.M.P.Nos.22582 & 22584 of 2025

Tvl.Patil Constructions and Infrastructure Limited,
Represented by its Authorised Signatory,
R.Madhu,
No.4/35, Arni Road,
Santhavasal, Tiruvannamalai (DT). ... Petitioner

Vs.

The State Tax Officer,
Polur, Tiruvannamalai. … Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorari, calling for the records on the file of the impugned proceedings of the Respondent in TIN No : 33156320820 / 2016-17, dated 25.03.2024 and along with consequential Rectification order u/s. 84 of the TNVAT Act, 2006 dated 10.06.2024 to quash the same.

For Petitioner : Ms.R.Hemalatha
For Respondent : Ms.Amirtapoonkodi Dinakaran
Government Advocate (Tax)

ORDER

This writ petition has been filed challenging the impugned order of the respondent dated 25.03.2024 along with consequential order passed in the rectification petition dated 10.06.2024 and to quash the same.

2. Ms.Amirthapoonkodi Dinakaran, learned Government Advocate (Taxes) takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the Petitioner submitted that the respondent issued show cause notice dated 15.06.2023, for which the petitioner filed its reply on 31.07.2023. But the respondent without considering the same has passed the impugned assessment order dated 25.03.2024, against the petitioner demanding the payment of tax along with penalty and interest for the Assessment Year 2016-2017. Immediately, the petitioner filed the rectification petition under Section 161 of the TNGST Act, 2017 before the respondent and the same was rejected vide order dated 10.06.2024.

4. The learned counsel for the petitioner would submit that immediately after the passing of the assessment order, the petitioner filed the rectification petition under the bonafide impression that the issue can be

rectified through the rectification petition, but the same was rejected and in the mean time, the time limit for filing the appeal also expired.

5. He further submitted that though a challenge has been with regard to the impugned assessment order as well as the rejection order passed in the rectification petition, it would suffice if the petitioner is permitted to file an appeal before the appellate authority and the appellate authority may be directed to take the appeal on record.

6. The learned Government Advocate (Taxes) appearing for the respondents would submit that nothing prevented the petitioner to file appeal immediately after the passing of the assessment order. But instead of filing appeal, the petitioner filed rectification petition. Since the assessment order was passed after considering the reply filed by the petitioner, the respondent has passed the order, rejecting the rectification petition. However, she fairly submits that the request made by the petitioner may be considered subject to terms.

7. In reply, the learned counsel for the petitioner would submit that the petitioner is now ready to deposit 10% of disputed tax over and

above the 10% before the authority concerned, in the event of providing an opportunity to them to file as appeal before the appellate authority, for which, the learned Government Advocate(Taxes) has no serious objection.

8. Heard both sides and also perused the materials available on record.

9. In the present case, as rightly contended by the learned Government Advocate (Taxes) for the respondent that nothing prevented the petitioner from filing an appeal immediately after passing of the assessment order. However, in the interest of justice and in order to provide an opportunity to the petitioner to substantiate its case, this Court is inclined to pass the following order:-

> (i) The petitioner is permitted to file an appeal before the appellate authority subject to payment of 10% over and above the 10% statutory deposit of disputed tax demand, as agreed by the petitioner, before the appellate authority, within a period of four weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed

05.06.2025

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Index	:	Yes/No
Speaking Order	:	Yes/No
Neutral Citation	:	Yes/No

KRISHNAN RAMASAMY, J.

arr

To:

The State Tax Officer,
Polur, Tiruvannamalai.

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