



WEB COPY

TC No. 87 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-09-2025

CORAM

THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HONOURABLE MR JUSTICE C. SARAVANAN

**TC No. 87 of 2025 &
CMP.No.19993 of 2025**

1. Annoor Amman Engineering
No.376, Selva Nagar, Muthur main
road, Ezhumathur, Erode- 638107

Appellant(s)

Vs

1. State of Tamil Nadu
Rep. by The Joint Commissioner (ST)
Erode Division, Erode, Tamil Nadu.

Respondent(s)

PRAYER

To set aside the order of the Appellate Tribunal passed in State Tribunal Appeal No. 124/2023 dated 24.01.2025.

For Appellant(s): Mrs.R. Hemalatha

For Respondent(s): Mr.V. Prashanth Kiran
Government Advocate

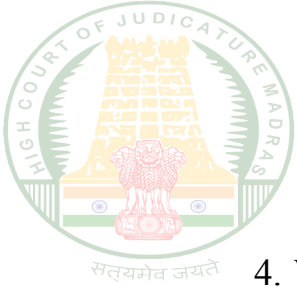
**ORDER****(Order of the Court was made by C.Saravanan J.)**

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The tax case is directed against the impugned order of the Appellate Tribunal dated 24.01.2025 in Coimbatore Tribunal State Appeal No. 124 of 2023. By the impugned order, the Tribunal has reversed the order of the Appellate Commissioner in VAT AP No. 17 of 2023, dated 28.06.2023, for the assessment year 2013-14.

2. The facts on record indicate that the petitioner had preferred an appeal against an adverse assessment order dated 03.03.2015, which was reversed by the Appellate Commissioner, it was however subsequently reversed by the impugned order of the Appellate Tribunal. It appears that the petitioner was given an opportunity to appear before the Tribunal. However, the petitioner failed to avail the Appellate Tribunal forum for the benefit of personal hearing, resulting in an ex-parte order.

3. Considering the same, we are inclined to set aside the impugned order of the Appellate Tribunal and remit the case back to the Appellate Tribunal to pass a de novo order afresh. The appellant is directed to cooperate with the Tribunal, since the dispute pertains to assessment year 2013-14. The Appellate Tribunal may dispose of the appeal in de novo proceedings as expeditiously as possible.



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4. With the above, this Tax Case is disposed of. No costs. Consequently,
the connected miscellaneous petitions, if any, are closed.

(S.M.SUBRAMANIAM J.)(C.SARAVANAN J.)

03-09-2025

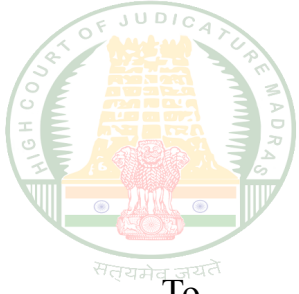
gd

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To
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1.State of Tamil Nadu
Rep. by The Joint Commissioner (ST)
Erode Division, Erode, Tamil Nadu.



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**S.M.SUBRAMANIAM
J.
AND
C.SARAVANAN J.**

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