



WEB COPY

TC No. 83 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-09-2025

CORAM

THE HONOURABLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HONOURABLE MR JUSTICE C. SARAVANAN

TC No. 83 of 2025

1. The State of Tamil Nadu

Represented by the
Joint Commissioner (ST),
Trichy Division,
Trichy

Appellant(s)

Vs

1. Tvl Vangalamman Mart Departmental Stores,
No.75, Dindigul Road, Thanthonimalai, Karur

Respondent(s)

PRAYER

To set-aside the order, dated 02.11.2023 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in CTSA.No.247/2022 and confirm the order passed by the Assistant Commissioner (CT), Karur (East), Assessment Circle dated 16.03.2018 and thus render justice.



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

For Respondent(s): Mr.S.Sridhar

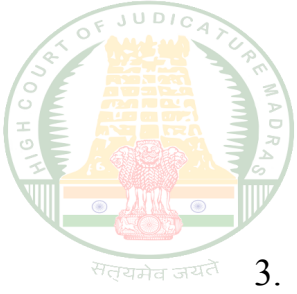
ORDER

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

The Tax case is directed against the order dated 02.11.2023 of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore in CTSA.No.247/2022. By an impugned order, the Tribunal had disposed of Coimbatore Tribunal State Appeal Nos.247, 248 to 250 of 2022. In the impugned order, the Tribunal has placed reliance on the decision of this Court passed by the learned Single Judge in *Sri Vinayaga Agencies case*. However, the aforesaid judgment has now been overruled by the Division Bench of this Court in *Sahyadri Industries Limited Vs. State of Tamil Nadu*¹.

2. Considering the same, we are inclined to set aside the impugned order dated 02.11.2023 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, in CTSA.No.247 of 2022, and remit the case back to the respondent/Tribunal to pass fresh orders following the decision of the Division Bench in *Sahyadri Industries Limited* cited supra. Needless to state that the respondent/appellant may be heard before the final orders are passed.

¹ 2023 SCC OnLine Mad 7905



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3. Accordingly, the Tax Case is allowed. No costs. Consequently, the connected miscellaneous petitions, if any, are closed.

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

04-09-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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

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