IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.09.2025

CORAM :

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.35131 of 2025
and W.M.P.No.39322 of 2025

Tvl. Chennai Poles,
Rep. By its Proprietor,
A.Rajendran,
No.3, Koladi Road,
Paruthipat,
Chennai – 600 071. ... Petitioner

Vs

The Assistant Commissioner (ST) (FAC),
Avadi Assessment Circle,
Wall Tax Road,
Chennai – 03. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in TIN: 33121302881/2014-15 CST/12385855 AG Defect No.ST7821718AA03 dated 18.07.2025 and quash the same as illegal.

For Petitioner	:	Mr.P.R.Kumar
For Respondents	:	Mr.TNC.Kaushik Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission, after consent of the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned assessment order dated 18.07.2025 passed under the provisions of Tamil Nadu Value Added Tax Act, 2006 and Central Tax Act, 1956, on account of the alleged failure on the part of the petitioner in which Form C on the interstate sales and therefore, the petitioner was calling upon to revise the ITC in terms of the petition under section 19 (5) (C) of the Tamil Nadu Value Added Tax Act, 2006.

3. The learned counsel for the petitioner would submit that the issue now covered by the decision of the Hon'ble Division Bench of this Court in ***Commercial Taxes Department Vs. M/s.Everest Industries Limited in W.A.No.1260 of 2017.***

4. On the other hand, the learned counsel for the respondent would submit that the decision of the Hon'ble Division Bench in ***Commercial Taxes Department Vs. M/s.Everest Industries Limited*** dated 31.03.2022 is in appeal before the Hon'ble Supreme Court and the decision of the Hon'ble Supreme Court is awaited. It is also the contention of the learned counsel for the respondent that the impugned proceedings are in time and therefore, it is not available to the petitioner to contend that the demand that has been impugned order passed barred by limitation under Section 27 of the Tamil Nadu Value Added Tax Act, 2006.

5. The learned counsel for the petitioner is however, unable to produce a copy of the order passed under CST for the assessment year, 2015. Be that as it may, all the issues are left open and the case is remitted back to respondent to pass fresh order after the order is passed by the Hon'ble Supreme Court in Everest. Etc., against the order passed by the Hon'ble Division Bench insofar as issue under Section 19(5)(c) of Tamil Nadu Value Added Tax Act, 2006 in Commercial Tax Dept is concerned.

This Writ Petition is disposed of with the above terms. Consequently, connected Miscellaneous Petition is closed. No costs.

17.09.2025

dh
Index: Yes/No
Internet: Yes/No

To
The Assistant Commissioner (ST) (FAC),
Avadi Assessment Circle,
Wall Tax Road,
Chennai – 03.

C.SARAVANAN.J.,

dh

W.P.No.35131 of 2025

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