IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39117 of 2025
and
W.M.P. Nos. 43892, 43893 & 43895 of 2025

M/s. Selliamman Constructions (P) Ltd.,
Represented by its Director,
S. Velusamy ...Petitioner

Versus

1.The Assistant Commissioner (State Tax),
Bhavani Assessment Circle,
Bhavani, Erode.

2.The Branch Manager,
State Bank of India – SME Branch,
17/32, First Floor, Bhavani Koil Street,
Bhavani, Erode – 638 301. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records on the file of the 1st respondent herein, in connection with TIN:33672943285/2013-14 and quash the notice in Na.Ka.En:468/2018/ /A3 dated 02.01.2025 and also another notice dated 20.01.2025 in Tha.Naa.Ma.Vi.Va.Satta En: 33672943285/2013-14 since it was emanates from the revision order dated 23.08.2021, which was passed after the expiry of 6 years stipulated in TNVAT Act for the revision assessment order for the assessment year 2013-14 and also to direct the 1st respondent to consider the three representations dated 13.12.2021, 08.01.2025 and 26.06.2025 and also to direct the 1st respondent to set off tax demanded from the accumulated TDS.

For Petitioner : Mr. N. Chandirasekar

For Respondents : Mr. V. Prashanth Kiran,
Government Advocate for R1

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the 1st Respondent.

2. The Petitioner has filed this writ petition for a composite relief. It is noticed that the Petitioner has already challenged the revision assessment order dated 28.10.2021 passed by the 1st Respondent for the Assessment Year 2013-2014 pursuant to the earlier assessment order dated 23.08.2021, after the Petitioner filed a rectification application of the same in W.P. No. 17127 of 2025. The said writ petition is still pending before this Court and no interim order has been granted by this Court in the said writ petition.

3. The specific case of the Petitioner is that the Respondents are proceeding with the impugned recovery notices dated 02.01.2025 and 20.01.2025, wherein the amounts sought to be recovered from the Petitioner for the Assessment Year 2013-2014 are as follows: -

Rs.7,05,019.00
Rs.7,01,760.00

Rs.14,06,779.00
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4. The learned counsel for the Petitioner submits that a sum of Rs.27,34,679/- was recovered as TDS for the works contract rendered by the Petitioner under various contracts and therefore, the aforesaid amount can be adjusted towards the tax payable by the Petitioner for succeeding assessment years.

5. The learned counsel for the Petitioner further submits that for the succeeding years as well as the previous assessment years, the Petitioner has settled the dispute under the Samadhan scheme and therefore, the amount of Rs.27,34,679/- is due and refundable to the Petitioner.

6. On the other hand, it is submitted by the learned Government Advocate for the Respondents that as against the assessment order dated

23.08.2021, the Petitioner had filed an application for rectification under Section 84 of the TNVAT Act, 2006 on 26.08.2021 which ultimately culminated in the revision assessment order dated 28.10.2021, wherein the demand has been confirmed against the Petitioner for the amount sought to be recovered from the Petitioner vide impugned notices.

7. In this regard, the learned Government Advocate for the Respondents would further submit that the writ petition is devoid of merits, as the Petitioner has already approached this Court challenging the aforesaid revision assessment order dated 28.10.2021 in W.P. No. 17127 of 2025.

8. That apart, it is further submitted that no orders have been passed and no Form T certificate has been issued for the refund of the aforesaid amount of Rs.27,34,679/-.

9. It is therefore submitted that there are no merits in the challenge to the impugned recovery notices or the order dated 23.08.2021 in the present writ petition.

10. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

11. The composite relief sought by the Petitioner in this writ petition is not maintainable. There is no merit in the challenge to the recovery notices emanating from the impugned order dated 23.08.2021 as the revision assessment order dated 28.10.2021 passed pursuant to the rectification application filed by the petitioner to rectify the order dated 23.08.2021 is the subject matter of challenge in W.P. No. 17127 of 2025.

12. Therefore, this writ petition is liable to be dismissed. However, liberty is given to the Petitioner to challenge the order dated 23.08.2021 or in the alternative to take steps to amend the prayer in W.P. No. 17127 of 2025 to challenge the order dated 23.08.2021.

13. As far as the amount purportedly due to the Petitioner for a sum of Rs.27,34,679/- is concerned, there shall be a direction to the 1st Respondent to consider the Petitioner's representations dated 13.12.2021, 08.01.2025 and 26.06.2025 and pass orders within a period of 30 days from the date of receipt of a copy of this order.

14. Pending such exercise by the 1st respondent, the impugned recovery proceedings initiated against the Petitioner shall be kept in abeyance.

15. The Writ Petition is disposed of with the above observations. Consequently, connected miscellaneous petitions are closed. No costs.

17.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
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C.SARAVANAN, J.

AT

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