BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.06.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.16761 of 2025
and
W.M.P.(MD).Nos.12724 and 12726 of 2025

M/S.Meenakshi Petroleum Products,
rep. By its Proprietor, Mr.Syed Mohamed,
6/182, East Coast Road, Embakottai,
Meemisal, Aranthangi Taluk,
Pudukkottai District-614621. ... Petitioner

Vs.

The State Tax Officer,
Aranthangi Assessment Circle,
No.64, Rengoji Bhava Street, Akraharam,
Aranthangi-614616. ...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned revised assessment order dated 11.03.2025, passed by the respondent under the TNVAT Act, 2006, and the consequential demand Notices in Form-O and Form-RR, quash the same as being contrary to the Principles of natural justice and provisions of law and consequently, direct the respondent to re-do the assessment proceedings do nove, after granting a reasonable opportunity of hearing and due consideration of documents furnished by the petitioner and further direct the respondent to process such reassessment in accordance with law.

For Petitioner : Mr.AKHM Mohamed Abdul Rasiq
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

This writ petition has been filed to quash the impugned revised assessment order dated 11.03.2025, passed by the respondent under the TNVAT Act, 2006, and the consequential demand Notices in Form-O and Form-RR and consequently direct the respondent to re-do the assessment proceedings do nove, after granting a reasonable opportunity of hearing and due consideration of documents furnished by the petitioner and further direct the respondent to process such reassessment in accordance with law.

2.This writ petition is disposed of at the time of admission after hearing the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent.

3.This is the second round of litigation, although it is before this Court for the first time. The petitioner had earlier affirmed an adverse assessment order dated 23.04.2020 for the assessment year 2015-16. The petitioner succeeded before the Appellate Deputy Commissioner (CT), Thanjavur, in A.P.No.276/2017 by the order dated 28.11.2017. However, the aforesaid order of the Appellate Deputy Commissioenr, Thanjavur, dated 28.11.2017, in A.P.No.276/2017 was set aside by the learned Tamil Nadu Sales Tax Appellate Tribunal (Main Bench) in S.T.A.No.502 of 2018, on 03.09.2024. By the aforesaid order, the case was remitted back to the respondent to pass a fresh order, with the observation that the petitioner had not established the case, as the invoices were not produced before the respondent. After the aforesaid order was passed, the petitioner was issued personal hearing notice dated 19.02.2025 fixing date of personal hearing as on 26.02.2025. The petitioner, in response, submitted a written representation dated 19.02.2025 and requested 30 days extension for submission of documents.

4.On the other hand, the respondent has stated that the petitioner appeared for personal hearing on 24.02.2025 and 05.03.2025 and that they do not have purchase or sales invoices and the petitioner has also not produced the Stock Inventory as on 31.03.2016 to prove that the purchases were indeed accounted for and that the stock in respect of those purchases was taken into account .

5.The learned counsel appearing for the petitioner submits that the impugned order has been passed in violation of the principles of natural justice, despite the petitioner having requested a one month extension on 26.02.2025. However, it is claimed that the petitioner has appeared on 24.02.2025 and 05.03.2025 is contrary to the facts on record.

6.The learned counsel for the respondent on the other hand submits that the petitioner's plea being devoid of merits is liable to be dismissed on account of the alternative remedy available before the Appellate Commissioner under the provisions of the TNVAT Act, 2006.

7.Having considered the submission of the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent, this Court is inclined to set aside the impugned order and remit the case back to the respondent with the following conditions:

> 7.1.The impugned revised assessment order passed by the respondent, dated 11.03.2025, is set aside by remitting the case back to the respondent, subject to the petitioner deposits 25% of the disputed tax within a period of thirty days from the date of receipt of a copy of this order.
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> 7.2.The impugned order stands quashed

shall be treated as an addendum/corrigendum to the show cause issued to the petitioner prior to the impugned order.

7.3.The respondent shall thereafter pass fresh orders on merits and in accordance with law on the show cause notice. The said exercise shall be completed within a period of three months from the date of receipt of a copy of this order. The refund, if any, subject to the final outcome of the order to be passed on the show cause notice.

7.4.The petitioner shall file detailed written submission together with all annexurs to substantiate case within such time.

7.5.In case, the petitioner complies with the above condition, the respondent shall proceed and pass a fresh order. In the alternative, in case, the petitioner failed to comply with the above said conditions, the respondent is at liberty to reconfirm the impugned order and proceed to pass order and recover the amount due from the petitioner in accordance with law, under the provisions of the TNVAT Act, 2006.

8.With the above directions, this writ petition stands disposed of. No costs. Consequently, the connected writ miscellaneous petitions are closed.

23.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
vsg

To

The State Tax Officer,
Aranthangi Assessment Circle,
No.64, Rengoji Bhava Street, Akraharam,
Aranthangi-614616.

C.SARAVANAN, J.

vsg

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