BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22099 of 2025

Renold Chain India Private Limited
represented by its Authorized Signatory,
David V.A,
S.F.No.568/1A, 569/1 &2, D.Gudalur Post,
Via Karur, Guzhiliamparai Taluk,
Dindigul - 624 620. ... Petitioner

Vs.

The State Tax Officer, Vedasandur Assessment Circle,
Commercial Tax Building, Sub Collector Office Road,
Dindigul - 524 001. ...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari calling for the records relating to the Impugned Order bearing reference TIN No. 33365263841/2012-13/AG Para No.AA01/Roc 74/2019 dated 04.07.2024, issued by the Respondent and quash the same.

For Petitioner : Mr.Harish Bindumadhavan

For R1 to R4 : Mr.JK.Jayaselan
Government Advocate

ORDER

The writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondent.

2. In this writ petition the petitioner as challenged the impugned assessment order dated 04.07.2024 for the tax period for the assessment year 2012-2013 particularly, for the month of December-2013. It is the specific case of the petitioner that the petitioner was unaware of the aforesaid assessment order dated 04.07.2024. The petitioner was also unaware of the notice that was preceded the impugned assessment order. It is the further case of the petitioner that the petitioner came to know about the impugned assessment order only after petitioner received arrears notice from the respondent on 10.01.2025 and a reminder dated 30.05.2025.

3. Learned counsel for the petitioner would try to persuade the Court by stating that earlier the assessment order deemed to have been completed in terms of Section 22(2) of the TNVAT Act, 2006 on

31.10.2013 and thereafter reassessment order was passed on 27.09.2019 and therefore it is not open for the respondent to reopen the assessment for the second time by issuance of a reassessment notice dated 18.04.2024. It is submitted that it is squarely beyond the limitation prescribed under Section 27 of the TNVAT Act, 2006.

4. In this connection, learned counsel for the respondent would place reliance on the decision of the Court, two of which has been authored by me.

5. I have Considered the arguments advanced by the learned counsel for the petitioner and the learned counsel for the respondent.

6. The decisions cited by the learned counsel for the petitioner in the case of ***M/s Orient Fans Vs State Tax Officer in W.P.Nos.10118 of 2019 Batch***, answered the issue against the petitioner, wherein the Court has carefully considered the earlier views and come to the conclusion that the limitation would get revived once an assessment order is passed.

7. In fact, the definition of assessment under Section 2(4)(a) of TN VAT Act includes reassessment and thus, after reassessment order dated 27.09.2019 was passed, the department has six years time for reopening the assessment under Section 27 (1) of the TN VAT, 2006. Therefore, the challenge to the impugned assessment order on the ground of limitation has to fail. However, considering the fact that the orders appears to have been passed without proper issuance of notice to the petitioner and since there is a palpable violation of principles of natural justice, the Court is inclined to come to the rescue of the petitioner for the petitioner to establish that there is no case is made out for confirming the demand pursuant to the notice dated 18.04.2024 followed by a personal hearing dated 03.06.2024.

8. In these circumstances, the impugned order is quashed and the matter is remitted back to the respondent to pass a fresh order on merits. The impugned order which stands quashed shall be treated as an addendum to the show cause notice dated 18.04.2024.

9. The statement of the petitioner that the petitioner has not received notice dated 18.04.2024, stands recorded. The respondent is therefore directed to furnish a copy of the said notice dated 18.04.2024, within a period of 30 days from the date of receipt of a copy of this order.

10. The Petitioner shall file a reply within a period of 30 days. The second respondent, thereafter, shall pass appropriate orders on merits as expeditiously as possible, preferably within a period of six months from the date of receipt of a copy of this order. It is needless to state that the petitioner shall be heard before final orders are passed.

11. With the above direction, this Writ Petition stands disposed of. No costs.

12.08.2025

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

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C.SARAVANAN, J.

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To

The State Tax Officer, Vedasandur Assessment Circle,
Commercial Tax Building, Sub Collector Office Road,
Dindigul - 524 001.

W.P(MD)No.22099 of 2025

Dated: 12.08.2025