BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.29358 of 2025
and
W.M.P.(MD)Nos.22691 and 22692 of 2025

Tvl ZF Electronis TVS India Private Limited,
(Now Known as TVS Sensing Solutions Private Limited),
Represented by its Finance Head,
R.Rajaram,
No.10, TVS Madurai - Melur Road,
Vellaripatti, Madurai,
Tamilnadu – 625 122. ... Petitioner

Vs.

Assistant Commissioner (ST) (FAC),
The Office of Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Ground Floor, C.T. Complex,
Dr.Thangaraja Salai,
K.K.Nagar, Madurai 625020. ... Respondent

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 on the file of the respondent vide TIN 33095021053/2014-15 dated 15.09.2025, modifying his proceedings herein vide TIN 33095021053/2014-15 dated 03.07.2025 quash the same in so far as it relates to levy of higher rate of tax on the turnover of Rs.1,60,70,754/- at 14.5 percent instead of 5 percent under the provisions of Tamil Nadu Value Added Tax Act, 2006.

For Petitioner : Mr.K.A.Parthasarathi, Senior Counsel,
For Mr.N.Prasad

For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.

ORDER

Heard both sides.

2.The petitioner challenges the impugned order dated 15.09.2025 passed by the respondent calling upon the petitioner to pay the balance tax to the tune of Rs.15,26,721/-. Such differential demand has arisen on the sole ground that the petitioner did not file industrial input certificate.

3.The learned counsel for the writ petitioner draws my attention to the decision reported in [2021] 91 GSTR 101 (Mad) (Sungwoo Gestamp Hitch (Chennai) Limited Vs. Assistant Commissioner (CT), Varadharajapuram). A learned Judge of this Court (Hon'ble Dr.Anitha Sumanth) had held as follows:-

"2.The petitioner is engaged in the manufacture of sheet metal components and effects sales to Hyundai Motor India Limited (in short 'Hyundai'). The issue that arises in these Writ Petitions relates to liability in terms of section 3(2) of the Tamil Nadu Value Added Tax Act, 2006 (in short 'Act').

6.While this is so and though the petitioner had filed detailed replies objecting to the proposal contained in the pre-assessment notices, orders of assessment, confirming the pre-assessment proposals to disallow the difference of ITC came to be passed. The benefit claimed by the petitioner was also denied on the ground that no industrial input certificates (in short 'certificate(s)') were filed to substantiate its claim.

10.The provisions of Rule 6(3)(b), which I am called upon to interpret in this case, read as follows:

'Rule 6 Accounts (1).....

....

R.6(3)(b) Every registered dealer who is a manufacturer or producer and purchases industrial inputs to use them in manufacture of taxable goods shall issue a certificate to the seller containing the details of his Taxpayer Identification Number, the details of goods purchased, details of goods manufactured and the name and address and Taxpayer Identification Number of the seller.'

21. In the light of the discussion as aforesaid, I am of the view that non-production of a Declaration under section 6(3)(b) is not fatal to the claim of the assessee. Having said so, the

Assessing Authority has in the impugned order found that only a supporting statement was filed by the petitioner and had no actual particulars of transactions such as work order, inward delivery challan, quantity received and outward delivery challan were supplied. If at all the petitioner was of the view that its claim was in order, the burden rested upon it to justify such claim with whatever material that it could furnish. Such factual particulars do not appear to have been filed."

4.The very same approach has been adopted by another learned Judge of this Court while partly allowing W.P.Nos.9656 of 2021 etc batch vide order dated 05.11.2024.

5.Respectfully adopting the very same approach, I hold that the assessing officer was wrong in insisting that the petitioner should file industrial input tax certificate as contemplated under Rule 6(3)(b) of the Tamil Nadu Value Added Tax Rules, 2017. The authority proceeded on the premise that the aforesaid rule requires filing of such certificate. When this Court had held that the rule cannot be construed as mandatory but only as directory, the authority was wrong in putting a mandatory construction on the said rule.

6.In this view of the matter, the order impugned in the writ petition is quashed. The matter is remitted to the file of the respondent to pass an order afresh on merits and in accordance with law. The writ petition is allowed. No costs. Consequently, connected miscellaneous petitions are closed.

11.11.2025

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

Assistant Commissioner (ST) (FAC),
The Office of Assistant Commissioner (ST),
West Veli Street Assessment Circle,
Ground Floor, C.T. Complex,
Dr.Thangaraja Salai,
K.K.Nagar, Madurai 625020.

G.R.SWAMINATHAN, J.

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