IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 1027 & 1032 of 2026
& WMP Nos.1206 & 1209 of 2026

1. Tvl. Stanley Hi tech Construction Co
(P) Limited
(Represented by its Managing Director
Mr. Saravanan Sengoda Gounder,
No 48/5, Housing
Unit ,Karattupalayam,
Paramathi Velur Road,
Sirumolasi Post,
Tiruchengode- 637209

Petitioner(s) in both
petitions

Vs

The State Tax Officer
Thiruchengode (Town)

Respondent(s) in both
petitions.

PRAYER
These writ petitions have been filed seeking for issuance of a Certiorari, to call for records on the files of the Respondent herein in TIN.33653182304/2013-14 & TIN.33653182304/2015-16 dated 19.11.2025 respectively for the assessment years 2013-14 and 2015-16 and quash the same.

For Petitioner(s): Mr.N.Prasad

For Respondent: Mr.C.Harsharaj, Spl GP.

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the respondent.

2. By this common order, both these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondent.

3.The petitioner is before this Court against the respective impugned orders both dated 19.11.2025 passed for the assessment years 2013-2014 and 2015-2016 pursuant to the direction of this Court dated 17.04.2024 in WP.Nos.2821 and 2845 of 2024.

4.The facts on record reveal that earlier the petitioner had suffered a regular assessment order dated 27.09.2024 and 26.04.2019 for the aforesaid assessment years which were sought to be rectified by the petitioner by filing application for rectification on 06.01.2025 and 20.05.2025 under Section 84 of the TNVAT Act, 2006.

5.Since these applications were not considered and disposed, the petitioner approached this Court for a direction in the above mentioned writ petitions which came to be ordered on 17.04.2024.

6. Pursuant to the aforesaid order of this Court, rectification orders also came to be passed on 01.07.2024 for the aforesaid assessment years which were sought to be revised by issuance of a pre-assessment Show Cause Notice under Section 27 on 08.10.2025 whereby, the demand proposed therein has been confirmed by the impugned order.

7.On 14.11.2025, the petitioner filed a reply to the aforesaid pre-assessment notice dated 08.10.2025. It is also recorded in the impugned order that statement was also recorded from this petitioner's representative on the said date viz., 14.11.2025 and that the petitioner had not satisfied the department regarding the allegations in the pre-assessment notices dated 08.10.2025.

8. A reading of the impugned order indicates that on 14.11.2025, statement was recorded from the petitioner's representative and thereafter, the impugned orders have been passed on 19.11.2025.

9. If the statements were recorded from the petitioner's representative on 14.11.2025 and given the fact that the respondent was not satisfied with the statement, the petitioner should have been given further opportunity to explain

the case in the light of the statements recorded on 14.11.2025 and thereafter, the impugned orders ought to have been passed by the respondent. However, the impugned orders have been passed on 19.11.2025 without hearing the petitioner further and affording any opportunity to substantiate the case with requisite documents.

10.Considering the same, the impugned orders are quashed and the cases are remitted back to the respondent to pass a fresh order on merits as expeditiously as possible after hearing the petitioner. It is open for the petitioner to either distance from the statement recorded on 14.11.2025 by filing a reply or substantiate the case with requisite documents.

11. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

12. The petitioner shall cooperate with the respondent in the *de novo* proceedings.

13.The petitioner shall respond to the statement with the necessary documents with the respondents within a period of 30 days from the date of receipt of a copy of the order and thereafter, the petitioner shall be heard and final orders be passed by the respondent as expeditiously as possible.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19-01-2026

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Index:Yes/No
Neutral Citation:Yes/No

To

1.The State Tax Officer,
Thiruchengode (Town)

C.SARAVANAN, J.
dn

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