IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17036 of 2015
and M.P.No.1 of 2015

M/s. Abir Infrastructure Pvt. Ltd.,
Rep. by Deputy Manager (Accounts) / Authorized
Signatory Mr. P.Nagarajan, No.7, Ground Floor,
EID Parry Compound, Judge Banglow Road,
Cuddalore.

..Petitioner

Vs

1. The State of Tamil Nadu,
   Represented by its Secretary to Government,
   Commercial Taxes Department,
   Fort St. George, Chennai-9.

2. The Assistant Commissioner(CT)
   Cuddalore (Town) Assessment Circle,
   Cuddalore.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records comprised in impugned order CST 938013/2010-11 dated 13.02.2015 on the file of the 2nd respondent and quash the same.

For Petitioner: Mr. K.Magesh

For Respondents: Mr. T.N.C. Kaushik, Addl. Govt. Pleader

ORDER

Assessment order dated 13.02.2015 is challenged in this writ petition *inter alia* on the ground that Section 6 of the Tamil Nadu Value Added Tax Act, 2006 (the TNVAT Act) is invalid.

2. In all fairness, learned counsel for the petitioner has handed over a copy of the judgment of the Division Bench of this Court in *W.P.Nos.11234 & 11235 of 2015, dated 14.12.2023, Abir Infrastructure Pvt. Ltd., v. State of Tamil Nadu and another*. The challenge to Section 6 was rejected in the writ appeal. The rejection was on the basis of the judgment in *L.G. Electronics India Pvt. Ltd. v. State of Tamil Nadu and another, order dated 31.03.2022 in W.P.No.29096 of 2007* and related cases.

3. Paragraph 218(k) of the said order is set out below:

> *"k. Insofar as the challenge to the assessment orders is concerned, this court has already upheld the vires of Section 6. In some cases, this court finds that there are other issues which are dealt with in the assessment orders. It is only appropriate that the factual aspects are raised before the appellate authority. Therefore, this court relegates the petitioners to avail the alternative remedy of appeal under Section 51 of the TNVAT Act, 2006 within a period of four weeks from the date of receipt of a copy of this order. The*

Registry is directed to return the original impugned orders to the respective counsel."

As can be seen from the above, the Court permitted the petitioners therein to avail of the alternative remedy of the appeal under Section 51 of the TNVAT Act within four months from the date of receipt of a copy of the order. The petitioner is entitled to parity of treatment, if so intended. Learned counsel for the petitioner relies on the clean slate theory on account of the fact that the petitioner entity underwent CIRP before the National Company Law Tribunal and there was a successful resolution applicant. Learned counsel points out that in spite of the Commercial Taxes Department being informed of the CIRP, no claim was lodged. Therefore, by leaving it open to the petitioner to adopt the appropriate course of action, as advised, this writ petition is disposed of. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

20-02-2026
(1/2)

Index : Yes/No
Internet:Yes/No
Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

To

1.The State of Tamil Nadu,
Represented by its Secretary to Government,
Commercial Taxes Department,
Fort St. George, Chennai-9.

2.The Assistant Commissioner(CT)
Cuddalore (Town) Assessment Circle, Cuddalore.

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