IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 11049 and 11051 of 2026

AND

WMP NOs. 12000, 12001,12004 and 12005 of 2026

1. Gayathri Constructions
Represented by its Managing Partner
N.Sugananatham No.76,Poompuhar
Nagar, Goldwins, Kalapatti,
Coimbatore 641 018

Petitioner(s)

Vs

1. The Assistant Commissioner(ST)
(FAC)
Chennimalai Assessment Circle, No
300, Bhavani Main Road, perundurai
638 052

2.The Assistant Commissioner ST, State
Tax Officer,
Perundurai Assessment Circle, 322,
Perundurai

3.The Assistant Commissioner(ST)
Peelamedu South Assessment Circle,
Coimbatore 641 018

Respondent(s)

WP No. 11051 of 2026

1. Gayathri Constructions
Represented by its Managing Partner
N.Sugananatham No.76,Poompuhar
Nagar, Goldwins, Kalapatti,
Coimbatore 641 018

Petitioner(s)

Vs

1. The Assistant Commissioner(ST)
(FAC)

2.The Assistant Commissioner ST, State
Tax Officer,
Perundurai Assessment Circle, 322
Perundurai

3.The Assistant Commissioner(ST)
Peelamedu South Assessment Circle,
Coimbatore 641 018

Respondent(s)

WP No. 11049 of 2026

PRAYER

This Writ petition is filed under Article 226 of the constitution of India to issue a Writ of Certiorari calling for the impugned proceedings of the first respondent in TIN No33202922640/2013-2014 dated 6.1.2026 and quash the proceedings as passed without jurisdiction, beyond the period of limitation and also passed contrary to the violation of principles of natural justice and pass such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and render justice.

WP No. 11051 of 2026

PRAYER

This Writ petition is filed under Article 226 of the constitution of India to to issue a Writ of Certiorari all for the impugned proceedings of the first respondent in TIN No33202922640/2014-2015 dated 7.1.2026 and quash the proceedings as passed without jurisdiction, beyond the period of limitation and also passed contrary to the violation of principles of natural justice and pass such further or other orders as this Honble Court may deem fit and proper in the facts and circumstances of the case and render justice.

(In both the writ petitions)

For Petitioner(s): Rajkumar P
C.Sivasubramanian
Samuel Rupesh Rajkumar
Preethikha Ar

For Respondent(s): Mr. T.N.C. Kaushik Agp Takes Notice For Respondents.

ORDER

Mr.T.N.C. Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. 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 for the Respondents.

3. This is the second round of litigation before this Court for the Assessment years 2013-14, 2014-2015. Earlier the first respondent had passed two assessment orders for these two assessments years on 29.06.2022 and consequential recovery notices 12.09.2022. Aggrieved by the aforesaid orders the petitioner approached this Court in W.P.Nos.27182 and 27185 of 2022. The petitioner appears to have registered originally with the second respondent and that the petitioners assessment order was subsequently transferred to the second respondent in the year 2012 (September 2012).

4. The case of the petitioner as stated in the affidavit reads as follows:

4. The petitioner is a civil works contractor initially registered under the provisions of the Tamil Nadu Value Added Tax Act, 2006 herein after referred to as the TNVAT Act, 2006 and also under the Central Sales Tax Act, 1956 herein after referred to as the CST Act, 1956 on the file of the second respondent in the year 2001 and after shifting its business place to Coimbatore in the year 2012, the petitioner was registered on the files of the third respondent under the provisions of the TNVAT Act, 2006 with effect from 10.09.2012. As regards the shifting of its business and to closing their registration with the second respondent, the petitioner has filed a letter with the second respondent, the petitioner has filed a letter with the second respondent but however the copy of the letter and proof of filing such letter has been misplaced by the petitioner. On obtaining a fresh registration with the third respondent with effect from 10.09.2012 the petitioner was filing their monthly returns with the third respondent. During the assessment year 2013-2014, the petitioner had filed their monthly returns in Form I declaring their works contract turnover with the third respondent. In respect of the works contract done by the petitioner to the High Ways Department and also to the private parties, tax was deducted at source (TDS) by the contractors and Form T (certificate of tax deducted at source) was issued to the petitioner and they remitted the tax deducted at source to the third respondent's office.

5. The order that was earlier passed on 29.06.2022 for the respective assessment years were thus challenged in the above mentioned writ petitions, wherein the Court has recorded the submissions of the petitioner and the same is as follows:

2. The learned counsel appearing for the petitioner would submit that the petitioner is a civil contractor initially registered under the provisions of Tamil Nadu Value Added

Tax, 2006 (in short 'TNVAT Act, 2006) and also under the Central Sales Tax Act, 1956 (in short 'CST Act' 1956) on the file of the 2nd respondent viz., the Assistant Commissioner (ST), Perundurai Assessment Circle, Perundurai in the year 2001. Thereafter, the petitioner shifted its business place to Coimbatore in the year 2012 and registered on the file of the 3rd respondent viz., The Assistant Commissioner (ST), Peelamedu South Assessment Circle, Coimbatore under the provisions of the TNVAT Act,2006 with effect from 10.09.2012. In this regard, the petitioner had filed a letter with the second respondent. Thereafter, the petitioner started filing their monthly returns with the third respondent. As the petitioner shifted to Coimbatore and obtained registration before the 3rd respondent, obviously the petitioner did not file any returns before the second respondent. Further, he would submit that the vendors have deducted the TDS for the Assessment Year 2013-2014 and remitted to the old TIN No. instead of new TIN No. Though the petitioner had brought to the attention of the 1st respondent that monthly returns for the assessment year 2013-2014 were already filed before the 3rd respondent, the impugned order has been passed by the 1st respondent as if the works contract turnover for the year 2013-2014 has been suppressed by the petitioner. He therefore prays to set aside the impugned assessment order.

3. The learned Additional Government Pleader appearing for the respondents 1 to 3 submitted that the petitioner has obtained the new registration with the 3rd respondent without cancelling the old registration. That apart though they have not filed returns before the 2nd respondent 2% of TDS was deducted and credited to old TIN No. lying with the 2nd respondent. Further, he would submit that since no documents have been filed with regard to payment of tax and filing of returns and details of other deduction, impugned order came to be passed. He therefore prays for the dismissal of this writ petition.

4. In reply, the learned counsel for the petitioner would submit that the petitioner is now ready and willing to furnish all the required documents to substantiate its case and therefore one more opportunity may be granted to them to *prove its case.*

6. The narration in these respective orders are almost similar. After hearing the petitioner the case was remitted back to the first respondent once again. Operative portion of the earlier order of the Court in W.P.Nos.27182 and 27185 of 2022 dated 24.06.2025 are reproduced as follows:

> *6. In the present case, petitioner is a civil contractor initially registered under the provisions of TNVAT Act, 2006 and also 'CST Act' 1956 on the file of the 2nd respondent in the year 2001. Thereafter, the petitioner shifted its business place to Coimbatore in the year 2012 and registered on the file of the 3rd respondent with effect from 10.09.2012. Thereafter, the petitioner started filing their monthly returns with the third respondent. As the petitioner shifted to Coimbatore and obtained registration before the 3rd respondent, the petitioner did not file any returns before the second respondent. The Petitioner's vendors have deducted 2% of TDS for the Assessment Year 2013-2014 and remitted to old TIN No. which pertains to the 2nd respondent. Therefore, ultimately I do not find any revenue loss to the Respondents – Department. Admittedly, there is not dispute with regard to the filing of returns and payment of tax by the petitioner. This being the case, the burden lies on the petitioner to prove the deduction made and remitted to old TIN No. That apart, the petitioner is now ready and willing to produce all the relevant documents before the 1st respondent to substantiate its case.*
>
> *7.In such view of the matter, this Court is inclined to set aside the impugned order dated 29.06.2022 passed by the 1st respondent. Accordingly, this Court passes the following order:*

(i) The impugned order dated 29.06.2022 is set aside and the matter is remitted back to the 1st respondent for fresh consideration.

(ii) The petitioner shall file their reply/objection along with the required documents, within a period of three weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 7 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. With the aforesaid directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

It is in this background, the impugned remand orders have now been passed on 06.01.2026 on 07.01.2026.

7. The learned counsel for the petitioner submits that as against the demand confirmed earlier on the taxable turn over on Rs.26,44,302/- and 1,30,88,470/-, imposing a tax liability of Rs.6,86,849/- and 14,19,683/-, the tax liability has been increased manifold time in the impugned proceedings and therefore there is clear violation in the Principles of Natural Justice. That apart the learned counsel for the petitioner has drawn attention to the Notification No. G.O.(Ms.) No.122 CTR (B1) Department dated 17.12.2015, wherein it has been

stated as under

Under clause (5) of Section 2 of the Tamil Nadu Value Added Tax act, 2006 (Tamil Nadu Act 32 of 2006) and in suppression of the Revenue Department Notification S.R.O.No.II (1)/2437 of 1962, published at pages 282 and 283 of Part II of the Fort Saint George Gazettte, dated the 30th May, 1962, the Governor of Tamil Nadu herby authorises the following officers of the Commercial Taxes Department to make assessment under the said Act as indicated below:-

(1) The Assistant Commissioner shall make assessment in respect of all dealers within his jurisdiction and in respect of any dealer whose case is transferred to him by the Deputy Commissioner having jurisdiction.

(2) The Commerical Tax Officer shall make assessment in respect of all dealers within his jurisdiction and in respect of those dealers, in an area under the jurisdiction of an Assistant commissioner, whose cases are transferred to him by the Assistant commissioner.

(3) The Additional Commercial Tax Officer shall make assessment in respect of those dealers whose cases are transferred to him by the Commercial Tax Officer or the Assistant Commissioner, as the case may be having jurisdiction.

(4) The Deputy Commercial Tax Officer or the Additional Deputy Commercial Tax Officer shall make assessment in respect of those dealers who total turnover does not exceed Rs.1,00,00,000/- (Rupees One Crore only) (including exempted items and turn over under the Central Sales Tax Act, 1956 (Central Act 74 of 2956) per annum

(5) The Deputy Commissioner of Large Tax Payers Unit or Fast Track Assessment Circle or the Territorial Deputy Commissioner shall make assessment in respect of any dealer whose case is transferred to him by the territorial Joint Commissioner concerned.

(6) Any officer of the Enforcement Wing or the Audit Wing or the business Intelligence Unit or the Inter-state Investigation Cell, of and above the rank of Commercial Tax Officer for assessment of escaped turn-over under Sections 16 and 16A of the erstwhile Tamil Nadu General Sales Tax Act, 1959 (Tamil

Nadu Act 1 of 1959) and not below the rank of Deputy Commercial Tax Officer for assessment of escaped turnover under Sections 24,27 0r 28 of the Tamil Nadu Value Added Tax Act, 2006(Tamil Nadu Act 32 of 2006) Shall make assessment in respect of cases detected by the Officer of the Enforcement wing or the Audit Wing or the business Intelligence Unit or the inter-state Investigation Cell, provided that the final assessment under section 12 or 12 A of the erstwhile Tamil Nadu General Sales Tax Act, 1959 or under sub-sections (4) and (5) of Section 22 of Sections 24,27 or 28 of the Tamil Nadu Value Added Tax Act, 2006 for the relevant year or years has been completed by the assessing authority concerned referred to in clauses (1) to (5):

Provided that ----

(I) in respect of a dealer carrying on business within the jurisdiction of more than one Assistant Commissioner or the Commercial Tax Officer, the assessment shall subject to the provisions of clause (1) above be made by the Assistant commissioner or the Commercial Tax Officer, as the case may be having jurisdiction over the area in which the head office of or the principal place of business of such dealer is situated;

(ii) in respect of a dealer other than a casual trader carrying on business without a permanent or principal place of business, the assessing authority shall be the Assistant Commissioner or the commercial Tax Officer, as the case may be, having jurisdiction over the place where the dealer ordinarily resides;

(iii) in respect of a dealer carrying on business within the jurisdiction or more than one Assistant Commissioner or Commercial Tax Officer without a Head Office or permanent place of business, the assessment shall be made by the Assistant Commissioner or the Commercial Tax Officer specified by the Commissioner of Commercial Taxes;

(iv) in respect of a dealer who has shifted his principal place of business from the jurisdiction of an assessing authority who has assessed him to tax for a particular year, to the jurisdiction of another assessing authority and the assessment relating to that year requires revision under Section 16 or rectification under Section 55 of the erstwhile Tamil Nadu General Sales Tax Act, 1959 or under sub-section (6) of Section

22 or Sections 24,27,28 or 84 of the Tamil Nadu Value Added Tax Act, 2006,such revision or rectification of assessment shall be made by the assessing authority who originally made the assessment;

(v) in respect of a casual trader who resides outside the State and who effects any sale or purchase through an employee or a person other than an agency by whatever name called, the assessment shall be made by the Assistant Commissioner, the commercial Tax Officer or the Deputy Commercial Tax Officer, as the case may be , having jurisdiction over the area in which the sale or purchase takes place as determined with reference to explanation (3) under clause (n) of Section 2 of the erstwhile Tamil Nadu General Sales Tax Act, 1959 or explanation (v) under clause (33) of Section 2 of the Tamil Nadu Value added tax Act, 2006 and

(vi) in respect of any escaped turnover detected by the Enforcement Wing or the audit wing or the business intelligence unit or the inter-state investigation cell, if the pre-assessment notice under section 16 of 16A of the erstwhile Tamil Nadu General Sales Tax Act, 1959 or under sections 24,27 or 28 of the Tamil Nadu Value Added Tax Act, 2006 has been issued by any of the assessing authority specified in clauses (1) to (5), then final assessment shall be made by such authority only.

8.The learned Additional Government Pleader appearing for the respondent on the other hand submitted that after the implementation of the GST with effect from 01.07.2015, the jurisdiction of the officers has also been altered for better administration and therefore the first respondent has passed the impugned order. That apart it is the submitted that while passing the order on 24.06.2025 in W.P.Nos.27182 and 271855 of 2022 it was noted that the petitioner will produce all necessary documents to substantiate before the first respondent the defence. It appears that the petitioner has produced those documents which has now culminated in the turn over being determined over and above that was specified in the earlier order passed on 29.06.2022.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, I am of the view it would not open for the petitioner to raise the objection on the jurisdiction as there is an issue estoppel operating against the respondent insofar as challenge to the jurisdiction of the first respondent. If it the case of the petitioner that the first respondent lacked jurisdiction, this should have been agitated then and there in W.P.Nos.27182 and 27185 of 2022 and if there was any doubt or confusion arising from it, the petitioner should have sought for a clarification from the Court to clarify or to correct the order dated 24.06.2025 in the above mentioned writ petition.

10. Having participated in the proceedings pursuant to order dated 24.06.2025 and having invited an order from the Court on 24.06.2025, it is not now open for the petitioner to agitate the issue once again as Jurisdictional issue is no longer available now. Even otherwise no prejudice can be said to have been caused to the petitioner merely because the jurisdiction of the officer have been changed, pursuant to the distribution of the work to different officers of the Department pursuant to implementation of G.S.T w.e.f 01.04.2017.

11. It is however open for the petitioner to establish that the TDS that was for the work billed with TIN No.33202922640 when the petitioner was initially registered with the second respondent should have adjusted towards the tax liability of the petitioner for the above assessment years.

12. Considering the fact that the turn over has been increased manifold times based on the record submitted by the petitioner, the impugned order is to be treated as an addendum to the assessment notices issued earlier and the impugned order. The petitioner shall file a proper replies insofar as to the inclusion of the excess amount over and above the amount specified in the order dated 29.06.2022.

13. Rest of the defences barring the jurisdiction which are available with the petitioner to be canvassed before the first respondent both on facts and law. Petitioner shall file a seperate replies on all issues for the respective Assessment years barring the jurisdiction within a period of 30 days from the receipt of a copy of this order.

14. The first respondent shall thereafter pass appropriate orders on merits and in accordance with law. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

08-04-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

WP No. 11049 of 2026

To

1.The Assistant Commissioner(ST)
(FAC)
Chennimalai Assessment Circle, No
300, Bhavani Main Road, perundurai
638 052

2.The Assistant Commissioner ST, State
Tax Officer,
Perundurai Assessment Circle, 322,
Perundurai

3.The Assistant Commissioner(ST)
Peelamedu South Assessment Circle,
Coimbatore 641 018

C.SARAVANAN J.
smn

WP Nos. 11049 and 11051 of 2026
AND
WMP NOs. 12000, 12001,12004 and 12005 of 2026

08-04-2026