IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18855 of 2026
and
W.M.P. No.20142 of 2026

M/s. Joy Alukkas India Pvt Ltd
No. 911, Cross Cut Road,Gandhipuram,
Coimbatore - 641 012.

..Petitioner

Vs

The Assistant Commissioner (CT) (FAC)
Gandhipuram Assessment Circle,
Coimbatore - 18.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorari to call for records on the file of the Respondent herein in TIN. No.33442182689/2011-12 dated 12.01.2026 as rectified on 06.03.2026, in so far as it relates to the levy of penalty under Section 40 (2) of the Tamil Nadu Value Added Tax, 2006 to the extent of Rs.18,21,621/- and quash the same.

For Petitioner: Mr.K.A.Parthasarathy

For Respondent: Mr.R.Sethu Prabakaran,
Govt. Counsel (Tax)

ORDER

An order dated 12.01.2026, as rectified by order dated 06.03.2026, is assailed in this writ petition insofar as it relates to the levy of penalty under Section 40(2) of the Tamil Nadu Value Added Tax Act, 2006.

2. Learned counsel for the petitioner submits that the matter relates to payment of purchase tax under Section 12(1) of the aforementioned statute. He also submits that said tax was not passed on by the petitioner and that this contention was accepted by the appellate authority in the first round of litigation. In those circumstances, learned counsel contends that the Tribunal erroneously remanded the matter to the original authority and that this culminated in orders impugned herein. He adds that a tax case was filed challenging the remand order of the Tribunal and that the same is at the SR stage.

3. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

4. On perusal of orders impugned herein, it is evident that the matter was considered on merits. In those circumstances, I am not inclined to exercise discretionary jurisdiction in view of the existence of an alternative remedy.

5. Therefore, this writ petition is disposed of by leaving it open to the petitioner to lodge a statutory appeal. There shall be an interim stay of coercive or recovery proceedings pursuant to orders impugned herein for a period of thirty days so as to enable the petitioner to lodge the statutory appeal and obtain protection, in the meantime. It is also open to the petitioner to not lodge a statutory appeal, if the petitioner were to

succeed in the tax case in the meanwhile. The time taken in prosecuting this writ petition is liable to be excluded while computing the applicable limitation period in respect of the appeal. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

03.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi

To
The Assistant Commissioner (CT) (FAC)
Gandhipuram Assessment Circle,
Coimbatore - 18.

SENTHILKUMAR RAMAMOORTHY, J.

mmi

WP No. 18855 of 2026

03.06.2026