IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 18286 of 2023
and W.M.P. Nos.17488 & 17489 of 2023

M/s.Accost India,
Rep. By Its Proprietor- Ujwalkumar,
No. 52k/28, Thilagar Nagar, Anupparpalayam,
Tirupur - 641 602, Tirupur District.

..Petitioner(s)

Vs

1. The Assistant Commissioner(ST),
   Anupparpalayam Assessment Circle, Tirupur,
   Tirupur District.

2. The Deputy Commissioner Appeal(ST)(FAC),
   Coimbatore (erode Camp).

..Respondent(s)

PRAYER - Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the file of the 1st Respondent in its impugned proceedings made in C.S.T.1101158/2014-15 dated 04.03.2022 and the consequential impugned proceedings of the 1st Respondent made in C.S.T.1101158/2014-15 dated 30.11.2022 quash the same.

For Petitioner(s): Mrs.R.Hemalatha

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

O R D E R

The Petitioner is before this Court against the impugned Assessment order dated 04.03.2022 and Rectification rejection order dated 30.11.2022. By the order dated 04.03.2022, following demand was confirmed against the Petitioner:-

"Turnover as determined by the Assessing Authority in respect of:

NATURE OF GOODS	RATE OF TAX	TURNOVER
1	2	3
AS PER ASSESSMENT ORDER		

Sl. No.	Nature of Turnover	Turnover Rs.	Rate of Tax	Tax Due Rs.
1.	Disallowance of claim of Exemption U/s 5(1) of the Act for which no Export documents filed.	1,03,57,788.00	5%	5,17,889.00
2.	Assessment U/s 5(3) of the Act	19,48,600.00	--	---
3.	Excess value of Form "H" Declarations filed which had been received from their purchasers assessed U/s 8(2) of the Act	1,07,76,388.00	5%	5,38,819.00
4.	Assessment U/s 8(1) of the Act	1,39,380.00	1%	1,394.00
5.	Total Turnover and Tax Due determined	2,32,22,156.00		10,58,102.00
6.	Adjusted from ITC Accumulation			1,394.00
7.	Tax Payable			10,56,708.00
8.	Tax paid along with returns			Nil
9.	Balance			10,56,708.00

Note : 1.An appeal against this order lies before the Appellate Deputy Commissioner of Commercial Taxes, Erode within 30 days of receipt of this order.

2.19(5)(c) Reversal: The dealer has reversed ITC in their monthly returns itself for the year 2014-15."

2.In this background, the Petitioner filed an application for rectification under Section 84 of TNVAT Act, 2006 on 26.09.2022, which has culminated in the order dated 30.11.2022, whereby the request of the Petitioner for rectification has been rejected with the following observation:-

> "II. FINDINGS OF THE ASSESSING OFFICER:
>
> The contentions stated by you were carefully examined along with the records and discussed as below:
>
> 1) The assessment order has been passed on: 04.03.2022.
>
> 2) Prior to this, a pre-assessment notice had been issued to you by discussing the defects noticed on the reported turnover and in the Declaration Forms on: 07.02.2022.
>
> 3) The re-fixation of the turnover proposed by the Assessing Officer had also been communicated in that Notice.
>
> 4) In the Notice you had been instructed to file your written objections if any against the defects communicated within 15 days on receipt of the Notice.
>
> 5) The allowed time had been expired on : 24.02.2022, as the Notice had been served on you on: 09.02.2022.
>
> 6) But you had not filed these objections before the Assessing Officer as instructed in the Notice.
>
> 7) Due to non-filing of Objection, the Assessing Officer was not having no other way to complete the assessment other than by passing an order.
>
> 8) Hence the assessment order dated 04.03.2022 has been passed properly.
>
> 9) But now you have since filed this application without filing any valid recorded documents in support of your contentions.
>
> 10) Actually the assessment had been made on the basis of the returns and the Declarations filed by you.
>
> 11) No fresh records had been filed by you in this petition for

> consideration under Section 84 of the Act.
> 12) The Section 84 of the TNVAT Act, 2006 allow powers to the Assessing Officer to revise the assessment only at the time of "Errors found in the Records."
> 13) But as explained above there is no "ERRORS FOR LIABLE FOR REVISION ON THE FACE OF THE RECORDS" is noticed.
>
> Therefore, I wish to inform you that your application dated 06.09.2022 has not been taken for consideration and rejection. This is an Intimation Notice forwarded to you to intimate the fact.
> The Assessment order passed in CST.1101158/2014-2015 Dated: 04.03.2022 is stand good."

3.The learned counsel for the Petitioner has attempted to assail the impugned order on merits. As such there is several disputed questions of fact which cannot be tested in this Writ Petition.

4.That apart, the Petitioner has an alternate remedy by way of an appeal before the Appellate Authority. The Petitioner ought to have filed an appeal in time before the Appellate Authority, however, slept over the same.

5.It is noticed that the present Writ Petition was filed only on 16.06.2025 in respect of the impugned orders dated 04.03.2022 and 30.11.2022. The Petitioner has also not secured any interim order from this Court earlier.

6.Considering the over all facts and circumstances of the case, the Writ Petition is disposed by giving liberty to the Petitioner to challenge the impugned order, subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register as per Section 51 of the TNVAT Act, 2006, within a period of thirty (30) days from the date of receipt of a copy of this order.

7.In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal without further reference to the period of limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated.

8.It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

9.In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

C.SARAVANAN, J.

GSA

10.Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

11.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04-02-2026

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

GSA

To

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