IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

Tas Case (Revision). No. 6 of 2026

Tvl. Shriram Finance Ltd.,
(Formerly Known as
Tvl. Shriram Transport Finance Company Ltd.,)
No.4 Lady Desikachery Road,
Mylapore,
Chennai -600004.

Now office at
Sri Towers,
14A, South Phase,
Industrial Estate,
Guindy, Chennai-600 032.

..Petitioner(s)

Vs

State of Tamil Nadu
Represented by
The Appellate Deputy Commissioner(CT),
Chennai (East),
Chennai -600 006.

..Respondent(s)

Tax Case (Revision Petition) filed under Section 60(1) of TNVAT Act to revise the Order of the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai-104, dated 25.03.2025 made in T.A.No.48 of 2019.

For Petitioner(s): M/s.Sivaraman R
P.Ramesh Kumar
Raghav Rajeev Menon
Gautham Venkatanarayanan

For Respondent(s): Mr.V.Prashanth Kiran, Govt. Advocate (Taxes)

ORDER

(Order of the Court was made by Dr.G.Jayachandran J.)

The substantial questions of law raised in this Tax Case (Revision) are as follows:

(i) Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in stating that the petitioner/appellant would fall within the ambit of "dealer" as per Section 2(15) of the Tamil Nadu Value Added Tax Act, 2006 ?

(ii) Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in stating that the sale of re-possessed vehicle on behalf of the defaulter by the petitioner/appellant, would be liable to pay taxes under Value Added Tax Act on the sale of the hypothecated motor vehicles ?

(iii) Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in stating that the petitioner/appellant is a dealer, even though the contractual agreements specifically states that the petitioner/appellant is not the owner of the vehicle ?

(iv) Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in stating that the Re-sale of plant and machinery, furniture and fittings and fixed asset by the petitioner/appellant which is used for the purpose of own business, would fall within the meaning of sale and subject to Value Added Tax as per the TN VAT Act ?

(v) Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in not treating the sale of plant and machinery, fixture, furniture, air conditioners, etc., as scrap ?

2. In view of the judgments rendered by this Court in respect of the substantial questions of law involved in this matter and in respect of the same parties, but for the different Assessment Years, in Tax Case (Revision) No.101 of 2025, dated 16.10.2025, Tax Case (Revision) No.92 of 2025, dated 23.09.2025 and T.C.Nos.113 and 114 of 2025, dated 10.12.2025, we are of the view that this Tax Case (Revision) has to be dismissed, by following the said three judgments of the Division Benches of this Court. Accordingly, the substantial questions of law framed in this case are answered against the assessee and in favour of the Revenue and the present Tax Case (Revision) is dismissed.

(Dr.G.J.,J.) (S.S.A.,J.)
05-03-2026

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

To

1. The Appellate Deputy Commissioner (CT), Chennai East-600 006.

2. The Registrar, Tamil Nadu Sales Tax Appellate Tribunal,
   Main Bench, Chennai-104.

DR.G.JAYACHANDRAN, J.

and

SHAMIM AHMED, J.

cs

TC(Revision).No. 6 of 2026

05-03-2026