IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

T.C.(Revision Petition).No. 10 of 2026

Tvl.Shriram Finance Ltd.,
(Formerly Known as Tvl.Shriram Transport
Finance Ltd.,).
No.4 Lady Desikachery Road,
Mylapore,
Chennai 600004.
Now office at Sri Towers 14 A,
South Phase Industrial Estate,
Guindy,
Chennai 600 032.

..Petitioner

Vs.

State of Tamil Nadu
Rep by the Joint Commissioner (CT),
Chennai (East) Division,
Chennai.

..Respondent

Tax Case (Revision Petition) filed under Section 60(1) of the TNVAT 2006, praying to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal, Main Bench Chennai-104, dated 25.03.2025 made in TA.No.46 of 2019..

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

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

ORDER

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

The issue that involves in this case, had already been settled in favour of the Revenue for the same assessee for the other assessment years. Therefore, there is no substantial question of law required to be answered in this tax case, in view of the judgment of this Court rendered in T.C.(Revision).No.6 of 2026, dated 05.03.2026 between the same assessee and the State of Tamil Nadu, represented by the Appellate Deputy Commissioner (CT), Chennai (East), wherein, in paragraph 2, it was observed as under:

> "2. In view of the judgments rendered by this Court in respect of the substantial question 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."

Accordingly, the present Tax Case (Revision) is dismissed.

(G.J.,J.) (S.S.A.,J.)
26-03-2026

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

State of Tamil Nadu
Rep by the Joint Commissioner (CT),
Chennai (East) Division,
Chennai.

Dr.G.JAYACHANDRAN, J.
and
SHAMIM AHMED, J.

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TC No. 10 of 2026

26-03-2026