WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P. Nos.38556 and 38557 of 2025
and
W.M.P. Nos.43099 and 43102 of 2025

W.P. No.38556 of 2025:

M/s.Kurlon Limited,
Now known as Kanara Consumer Products
Limited, Rep. by its Authorized Signatory
Krishna Shettigar,
No.194, 1st Floor, Pycrofts Road, Royapettah,
Chennai-600 014.

..Petitioner(s)

Vs

1. The State Tax Officer (FAC)
   Thiruvallikeni Assessment Circle,
   Chennai-60 0 035.
2. Deputy Commissioner CT Appeal
   PAPJM Building, Greams Road,
   Chennai-600 006.

..Respondent(s)

W.P. No.38557 of 2025:

M/s.Kurlon Limited
Now known as Kanara Consumer Products

https://www.mhc.tn.gov.in/judis

WEB COPY

Limited, Rep. by its Authorized Signatory
Krishna Shettigar, No.194,1st Floor,
Pycrofts Road, Royapettah, Chennai-600 014.

..Petitioner(s)

Vs.

1. The State Tax Officer (FAC)
   Thiruvallikeni Assessment Circle,
   Chennai-600 035.
2. Deputy Commissioner CT Appeal,
   PAPJM Building, Greams Road,
   Chennai-600 006.

..Respondent(s)

PRAYER in W.P. No.38556 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the first respondent in the revision of assessment proceedings in TIN 33160680798/ 2009-10 dated 18.12.2024 and quash this order as illegal and direct the first respondent to obey and pass fresh orders as per the directions of the First Appellate Authority in A.P.No.33/2021 for the year 2009-10 dated 09.06.2023.

PRAYER in W.P. No.38557 of 2025 : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the first respondent in the revision of assessment proceedings in TIN 33160680798/ 2010-11 dated 18.12.2024 and quash this order as illegal and direct the first respondent to obey and pass fresh orders as per the directions of the First Appellate Authority in A.P.No.34/2021 for the year 2010-11 dated 09.06.2023.

For Petitioner(s): Mr.C.Baktha Siromoni
in both cases

https://www.mhc.tn.gov.in/judis

WEB COPY

For Respondent(s): in both cases — Mr.C.Harsha Raj, Special Government Pleader

COMMON ORDER

This is the third round of litigation before this Court.

2. The petitioner is before this Court against the impugned orders dated 18.12.2024 passed for the tax periods 2009-10 and 2010-11 respectively, whereby the petitioner was demanded to pay an amount of Rs.3,71,264/- and Rs.2,21,929/- for the tax period 2009-10 and 2010-11 respectively.

3. The petitioner had earlier suffered a revisional assessment order dated 16.12.2019 for the aforesaid tax periods. The dispute has arisen on account of the claim of the petitioner that there were sale return and therefore the petitioner's tax liability was to be reduced.

4. The petitioner had earlier approached this Court in a batch of writ petitions in W.P. Nos.2793, 2797, 2798 and 2800 of 2020 against the aforesaid order dated 16.12.2019, which came to be disposed by an order dated 02.11.2020. Thereafter, fresh assessment order came to be passed on 12.03.2021 by the respondents for the respective tax periods, which was the subject matter of appeal before the Appellate Authority, who vide order dated 09.06.2023 remanded the case back to the original authority with certain observations.

https://www.mhc.tn.gov.in/judis

WEB COPY

5. The petitioner was required to substantiate the case before the respondents in the *de-novo* proceedings, however, the petitioner failed to produce the required documents to make out a case. Hence, the demand has been confirmed once again vide impugned order by the 1st respondent.

6. As such, the respondent as the original authority in the remand proceedings has applied mind and has come to a conclusion and it is for the petitioner to test the correctness of the conclusion before the Appellate Commissioner. Therefore, the challenge to the impugned orders have to fail.

7. In any event, I do not find any procedural irregularities committed by the respondents while passing the impugned orders to interfere with the same, as the petitioner failed to produce the necessary documents.

8. Therefore, these writ petitions are liable to be dismissed. At best, liberty can be granted to the petitioner to challenge the impugned orders before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

9. If the petitioner files the appeal within such time, together with necessary pre-deposit as required under Section 51 of the TNVAT Act, 2006, the Appellate Authority shall consider the appeal and dispose of the same on

https://www.mhc.tn.gov.in/judis

WEB COPY

merits and in accordance with law without further reference to limitation. These writ petitions are dismissed with above liberty. No costs. Consequently, the connected miscellaneous petitions are closed.

12-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA

To:

1. The State Tax Officer (FAC)
   Thiruvallikeni Assessment Circle,
   Chennai-60 0 035.
2. Deputy Commissioner CT Appeal
   PAPJM Building, Greams Road,
   Chennai-600 006.

https://www.mhc.tn.gov.in/judis

WEB COPY

C. SARAVANAN J.

MKA

W.P. Nos.38556 and 38557 of 2025

12-02-2026

https://www.mhc.tn.gov.in/judis