W.P.Nos.38919, 38924, 38929, 38933 and 38937 of 2025
and
W.M.P.Nos.43550, 43552, 43553, 43555, 43559, 43561, 43567, 43568, 43571 and 43574 of 2025

C.SARAVANAN, J.

These cases were listed today under the caption ‘for being mentioned’ at the instance of the learned counsel for the petitioner.

2. It is submitted by the learned counsel for the petitioner that there is a typographical error in the extract in Paragraph No.6 of the common order dated 21.01.2026.

3. It is submitted that while extracting the relevant portion of the Appellate Order dated 06.04.2023 passed by the Appellate Commissioner namely, the 3rd Respondent for the Assessment Year 2011-2012, the phrase “at 4% from 01-04-2011 to 11-07-2011 and at 5% from 12-07-2011 to 31-03-2012” from the original order has been missed out in the extract in the aforesaid Paragraph No.6 of the order dated 21.01.2026.

4. The learned counsel for the petitioner has also filed a Memo dated 06.02.2026 to that effect.

5. The learned Government Advocate for the Respondents raises no objection for such modification.

6. Recording the same, the extract in Paragraph No.6 of the common order dated 21.01.2026 shall be modified as under:-

> *"...As the correctness of these turnovers have to be verified and the turnover of the product "Tang" has to be arrived and assessed separately and to assess the turnover of other products, "Halls, Bytes and Cocoa" at appropriate rates and to arrive at correct tax demand, tax payment and balance/excess of tax, which are to be done by the Assessing authority and as per the provisions of sub-Section (2) of Section 63 TNVAT Act, 2006 the Appellate Authority is not entitled to go into the merits of the facts and records which were not produced before the assessing authority but produced before it for the first time, the matter is remitted to the Assessing authority. The Assessing authority is directed to issue fresh notice to the Appellant, upon which the Appellant is directed to produce all the relevant documents before the Assessing authority. The Assessing authority is directed the verify the documents produced by the Appellant and arrive at the correct turnover of "Tang" and assess this turnover at 12.5% from 01-04-2011 to 11-07-2011 and at 14.5% from 12-07-2011 to 31-03-2012 and assess the rest of the turnover pertaining to "Halls. Bytes and Cocoa" at 4% from 01-04-2011 to 11-07-2011 and at 5% from 12-07-2011 to 31-03-2012 and arrive at correct tax liability and pass order in accordance with the and after providing reasonable opportunity to the Appellant. With these directions, the order of the Assessing authority levying tax at 12.5%/14.5% on the turnover of Rs.70,36,34,039/- is set aside and remanded back to the Assessing Officer for fresh consideration. The appeal is* ***remanded****."*

7. The other aspects of the order dated 21.01.2026 shall remain unaltered.

8. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

26.02.2026

nvi

C.SARAVANAN, J.

nvi

W.P.Nos.38919, 38924, 38929, 38933 and 38937 of 2025

26.02.2026