BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **27.03.2026**

CORAM:

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH
AND
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN

T.C.R. (MD)No.2 of 2026

Tvl. Jayalakshmi Traders
1/42, North East Extention,
Thillai Nagar,
Trichy. : Petitioner

Vs.

The State of Tamilnadu,
Rep. by The Commercial Tax Officer,
Woraiyur Assessment Circle,
Trichy. : Respondent(s)

PRAYER: Tax Case (Revision) filed Under Section 60 of the TN Value Added Tax Act, to revise the order of the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore-18, passed in Coimbatore Tribunal Appeal No. 81 of 2022 and Cross Objection Petition No. 52 of 2022 dated 19th day of August 2025.

For Petitioner : Mr. A.Chandra Sekaran
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

O R D E R

(Order of the Court was made by N.ANAND VENKATESH, J)

This revision has been filed under Section 60 of the Tamil Nadu Value Added Tax Rules, 2007, against the order passed by the Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Coimbatore, in Appeal No.81 of 2022 and Cross-Objection Petition No.52 of 2022, dated 19.08.2025.

2. Heard the learned counsel for the petitioner and carefully perused the materials available on record.

3. The petitioner is a distributor of Mangalore Ganesh Beedies for Trichy District. An inspection was conducted by Enforcement Wing Officer on 12.09.2015. On verification, the actual stock was ascertained and it was compared with the books of accounts and it revealed stock discrepancies and relative sales suppression. In view of the same, a pre-revision notice was issued for the years 2015 – 2016 by assessing the suppressed turn over.

4. In response to the pre-revision notice, objections were submitted by the petitioner.

5. The Commercial Tax Officer through proceedings dated 29.11.2016 revised the assessment based on the escaped turn over and made a demand along with penalty.

6. Aggrieved by the same, the petitioner filed an appeal before the appellate authority and the appellate authority through proceedings dated 13.05.2017 partly allowed the appeal by setting aside the penalty component and upholding the tax component. Aggrieved by the order passed by the appellate authority, the petitioner filed an appeal before the Tamil Nadu Sales Tax Appellate Tribunal and this appeal came to be dismissed by an order dated 19.08.2025. Aggrieved by the same, the present revision has been filed before this Court.

7. The main ground that was raised by the learned counsel for the petitioner is that while determining the stock available, the inspection team had included the stock belonging to the sister concern and mixed it up with the stock belonging to the petitioner and this issue was not

properly considered by the appellate authority as well as the Tribunal.

8. We carefully went through the order passed by the appellate authority and the Tribunal. It is seen that both the appellate authority as well as the Tribunal have taken into consideration this ground raised by the petitioner and they have rendered the finding that enforcement officials conducted the stock verification in two separate rooms and recorded in separate sheets the availability of the stock in each room and this was countersigned by one of the partner who was available. The authorities came to the conclusion that if at all there was a dispute regarding the stock that was available in Room No.1, the same ought to have been objected then and there. Apart from that, no evidence has been let in to prove that the stock available in Room No.1 is that of the sister concern.

9. If the stock available in Room No.1 is that of the sister concern, the petitioner could have easily proved the same by filing the relevant documents of the sister concern wherein they would have revealed the turn over for payment of the appropriate tax. Even this attempt was not made by the petitioner. Hence, except for the ipse dixit of the petitioner,

no other material was available to substantiate the stand taken by the petitioner. In any case, it is a factual finding that has been rendered by both the appellate authority as well as the Tribunal.

10. This case does not involve any questions of law and hence, this Court is not inclined to entertain this revision and accordingly, the same stands dismissed. There shall be no order as to costs.

[N.A.V., J.] [K.K.R.K., J.]
27.03.2026

Index : Yes/No
Internet : Yes/No
Neutral Citation : Yes/No
PKN

To

1.The Commercial Tax Officer,
Woraiyur Assessment Circle,
Trichy.

2. Tamil Nadu Sales Tax Appellate Tribunal
(Additional Bench), Coimbatore-18.

N.ANAND VENKATESH, J.
AND
K.K.RAMAKRISHNAN, J.

PKN

Judgment made in

TCR (MD)No.2 of 2026

27.03.2026