



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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**THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MRS.JUSTICE N. MALA**

Tax Case No. 13 of 2026
and
C.M.P.No.11547 of 2026

M/s Selvam Agencies
N0.43, KK Road,
Villupuram

..Petitioner

Vs

The State of Tamil Nadu
Rep.by The Joint Commissioner (CT),
Vellore Division,
Vellore.

..Respondent

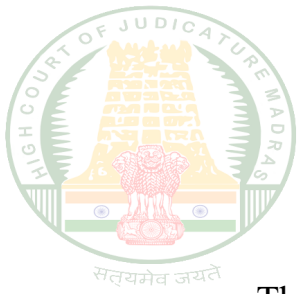
PRAYER: Tax Case is filed under Section 60(1) of TNVAT Act, 2006, praying to set aside the order of the Tamil Nadu Sales Tax Appellate Tribunal passed in State Tribunal Appeal No. 53/2024 dated 20.01.2026 and further pass such other order or orders as deemed fit and proper in the circumstances of the case and thus render justice.

For Petitioner:

Ms.R. Hemalatha

For Respondent:

Ms.Amirtha Poongodi Dinnakaran
Government Advocate (Tax)



ORDER

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

The assessee, being aggrieved by the order passed by the State Sales Tax Appellate Tribunal in the appeal preferred by the Revenue, is before this Court raising several grounds, including limitation.

2. At the outset, after hearing arguments of the counsels, we are clear that the revision proceedings taken by the authority are not barred by limitation. Though the revision was initiated under Section 27 of the Act, it was in view of the fact that the authorities were satisfied that the return filed was incorrect and required to be revised. In respect of the other grounds of the matter, we find that the Tribunal has reversed the findings of the Appellate Authority. The impugned order indicates that despite notice, the assessee did not appear and participate in the proceedings pending before the Tribunal, which resulted in an *exparte* order.

3. The learned counsel appearing for the assessee submits that if an opportunity is given to the assessee to defend the Appellate Authority order on merits before the Tribunal, that would suffice.

4. We find that the Tribunal has reversed the order of the Appellate Authority partly allowing the appeal of the Revenue. It is an *exparte* order adverse to the assessee. Hence, it will be appropriate to give an opportunity to



the assessee to contest the matter on merits, san limitation.

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5. Therefore, for this limited purpose, we set aside the order passed by the Appellate Tribunal in S.T.A.No.53 of 2024 and remand it back to revisit the Revenue appeal after giving an opportunity to the assessee. The assessee shall appear before the Tribunal either in person or through counsel, on **21.07.2025**, and place its written submissions within a month. Thereafter, the Tribunal shall pass an order on merits on hearing both sides.

6. With the above directions, this Tax Appeal is disposed of. Consequently, the connected Miscellaneous Petition is closed. No costs.

(Dr.G.J.,J.) (N.M.,J.)
02-06-2026

Note: The Registry is directed to communicate the order forthwith, along with the original records, if any.

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

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To

1. The Tamil Nadu Sales Tax Appellate Tribunal,
Chennai.

2. The Joint Commissioner (CT),
Vellore Division,
Vellore.



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**DR.G.JAYACHANDRAN J.
AND
N.MALA J.**

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