



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

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CORAM

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

Tax Case No. 15 of 2026

G.Murali Balaji Industires
No 101, New Cuddalore MainRoad,
Thiruvathigai, Panruti,
Cuddalore, Tamil nadu 607 106

..Petitioner

Vs

State of Tamil Nadu
Rep by the Joint Commissioner (ST)
Vellore Division,
Vellore.

..Respondent

PRAYER: Tax Case is filed under Section 60(1) of TNVAT Act, 2006, praying to set aside the order dated 08/01/2026 passed by the Tamil Nadu Sales Tax Appellate Tribunal (Main Bench) in STA.No.,.186/2022.

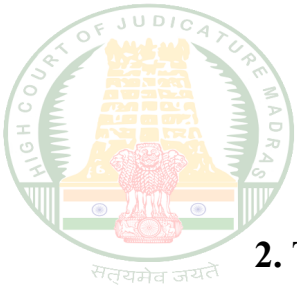
For Petitioner: Mr.Raj Kumar for
Mr.Adithya Reddy

For Respondent: Ms.Amirtha Poongodi Dinnakaran
Government Advocate (Tax)

ORDER

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

Heard the learned counsel for the petitioner and the learned Government Advocate (Tax) for the respondent.



2. The Tax Case is admitted on the following substantial questions of law:

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“(a) Whether the Tribunal has erred in allowing the State Appeal insofar as the sales suppression of Rs.12,69,663/-, arrived at based on the formula method is concerned?

(b) Whether the Tribunal has disregarded the explanation and documents submitted by the petitioner before the Appellate Authority and the Tribunal?

(c) Whether the Tribunal has erred in confirming the levy of tax at 14.5% of the deemed sales turnover, instead of 5% as is applicable for industrial inputs?”

(G.J.,J.) (N.M.,J.)

02-06-2026

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rpl

To

1.The Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai.

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



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

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