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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13-03-2026

CORAM

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD).No.7042 of 2026
and
W.M.P(MD).No.5817 of 2026

Tvl. Atlantic Fabrics,
Represented by its Partner,
K. Ravindran,
S.F. No.1658,
1659, Amaravathi Nagar,
Andankovil Post,
Karur. ... Petitioner

Vs.

The Commercial Tax Officer,
Karur-4 Assessment Circle,
Commercial Tax Building,
Karur. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for the records of the Impugned Order in TIN 33123783656/2012-13 dated 27.01.2026 issued by the Respondent and quash the same as arbitrary, illegal and against the principles of natural justice and direct the respondent to pass a assessment order afresh after considering the representation dated 12.02.2025 and pass such further or other orders as this Honble Court may deem fit and proper in the

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circumstances of the case and thus render justice.

For Petitioner	:	Mr.S.Karunakar
For Respondent	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

The writ petition has been filed to quash the impugned order dated 27.01.2026 and direct the respondent to pass assessment order consider the petitioner's representation dated 12.02.2025.

2. Upon hearing the learned counsel for the petitioner and upon perusal of the materials available on record, it can be seen that the impugned order has been passed under the provisions of the Tamil Nadu Value Added Tax Act, 2006. Originally, an appellate order was passed in favour of the petitioner and being aggrieved by the same, the Department has approached the Tribunal. The Tribunal again remanded the matter back to the original authority for reconsideration. The Tribunal observed that the claim of the assessee should be supported by relevant documents.

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3. In the said circumstances, the petitioner appeared before the respondent and submitted a detailed reply. When the Assessing Authority called upon the petitioner to produce documents in support of the transactions, including lorry receipts, the petitioner sought 15 days time. Upon expiry of the said period, the impugned assessment order came to be passed.

4. The learned counsel for the petitioner would submit that leaving aside the other submissions made in the reply, the Assessing Authority has once again passed the Assessment Order solely on the ground that the lorry receipts and other documents were not produced.

5. The learned counsel for the petitioner would further submit that the transactions in question are more than 15 years old and that the Assessing Authority has not properly considered the same. It is also submitted that the petitioner is now in possession of further documents and is ready to produce the same before the Assessing Authority.

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6. Per contra, the learned Additional Government Pleader would submit that the scope of remand by the Tribunal clearly required the assessee to substantiate its claim with supporting documents. Since the petitioner requested time to produce the supporting documents but failed to produce the same, the Assessment Order came to be passed.

7. I have considered the rival submissions made on either side and perused the material records of the case.

8. Considering the fact that the issue relates to the assessment year 2012-2013 and that the petitioner is now in possession of certain documents to be produced before the Assessing Authority, I am of the view that the petitioner may be granted one more opportunity. The matter is also being remanded as it is submitted that several grounds raised in the reply were not expressly considered in the impugned order dated 27.01.2026.

9. In view thereof, this writ petition is allowed on the following terms:-

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i. The impugned order dated 27.01.2026 shall stand set aside and the matter is remanded back to the file of the respondent.

ii. The petitioner is directed to file all the additional documents before the respondent, within a period of four weeks from the date of receipt of a web copy of the order, without waiting for the certified copy of the order.

iii. Upon filing of the additional documents, the respondent shall consider the same and pass a speaking order as expeditiously as possible.

iv. No costs. Consequently, connected miscellaneous petition is closed.

13.03.2026
(2/2)

Index: Yes
Speaking Order: Yes
Neutral Citation: No
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D.BHARATHA CHAKRAVARTHY, J.

rgm

To

The Commercial Tax Officer,
Karur-4 Assessment Circle,
Commercial Tax Building,
Karur.

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and
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