BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **09-04-2026**

CORAM

THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

AND

THE HONOURABLE MR JUSTICE K.K. RAMAKRISHNAN

TCR(MD) Nos. 23 to 28 and 30 of 2024

The State Of Tamil Nadu
Represented by the Joint Commissioner (CT) Madurai Division
Madurai.

Petitioner(s)
in both petitions

Vs

Tvl I. Vetrivel, Civil Contractor,
No. 7/2 Thiruvalluvar Nagar, Usilampatti.

Respondent(s) in all petitions

For Petitioner(s):
Mr.R.Suresh Kumar, Additional Government Pleader

For Respondent(s):
Mr. Raja.Karthikeyan

Prayer:
Tax Cases (Revision) filed under Section 38 of the TNGST Act to revise the order of Tamil Nadu Sales Tax Appellate Tribunal (Additional Bench), Madurai dated 15.03.2024 in MTSA Nos.492, 475, 361, 359, 358, 362, 360 of 2018.

COMMON ORDER

(Order of the Court was made by the Hon'ble N.Anand Venkatesh J.)

When notice was ordered by this Court, no substantial question of law was framed. Hence, when the matter was taken up for hearing today, this Court heard both sides to ascertain as to whether any substantial question of law was involved in these cases.

2. The main issue that is involved in the present cases is as to whether the State is entitled to levy the purchase tax on the ground that the respondent / assessee has purchased the goods namely, sand, gravel and jelly from the unregistered dealers and these goods were involved in the execution of works contract and since it has been purchased from the unregistered dealers, the Department has invoked Section 7-A of the TNGST Act for levy of tax. Considering the ground that has been raised, the following substantial questions of law are framed by this Court.

a. Whether the Tribunal failed to consider the fact that the respondent had purchased the sand, gravel and jelly from an unregistered dealer and the goods did not suffer tax at the earlier stage and therefore, it will attract the purchase tax under Section 7-A(1)(d) of the TNGST Act?

b. Whether the Tribunal failed to take note of the judgment of this Court in ***Rajapalayam Cotton Pressing Factory Vs. the State of Tamil Nadu*** reported in ***2000 118 STC 24*** wherein this Court held that where the goods have been purchased from an unregistered dealer and did not suffer tax at the earlier stage, it will attract the purchase tax under Section 7-A(1)(d) of the TNGST Act?

3. Registry is directed to post these cases for final hearing on **17.04.2026.**

(N.ANAND VENKATESH J.) (K.K.RAMAKRISHNAN J.)
09-04-2026

TSG