IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

T.C.Nos.22 and 23 of 2025
and C.M.P.Nos.9947 and 9948 of 2025

Tata Motors Global Services Limited,
Rep. by its Authorised Signatory,
Mr.Vishwanath Joshi,
9th Floor, No.67, G.N.Chetty Road,
T.Nagar, Chennai 600 017.
(Cause-title accepted vide order dt.15.04.2025
made in CMP Nos.9207 and 9238 of 2025
in TC SR 53930 of 2025) .. Petitioner in both TCs.

-vs-

State of Tamil Nadu
Rep. by its Joint Commissioner (ST),
Commercial Taxes Department,
Chepauk, Chennai 600 005. .. Respondents in both TCs.

Prayer: Tax Case Revision filed under Section 60(1) of the Tamil Nadu Value Added Tax Act, 2006, against the common order dated 10.12.2024 passed in T.A.Nos.52 and 51 of 2018 on the file of Tamil Nadu Sales Tax Appellate Tribunal (Main Bench), Chennai, for the Assessment Years 2008-2009 and 2009-2010.

For Petitioner in both TCs.	:	Mr.Raghavan Ramabadran
For Respondent in both TCs.	:	Mr.C.Harsha Raj Spl. Govt. Pleader for Taxes

* * * * *

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Considering the impugned order dated 10.12.2024 by which the Tribunal has only remanded the matter back to the Assessing Officer to pass a speaking order on the basis of records produced by the dealer, in our view, no substantial questions of law arise. At the same time, counsel for petitioner submitted that in the earlier order, the Assessing Officer had invoked Section 24 of the Tamil Nadu Value Added Tax Act, 2006, when there is not even a reference in the show cause notice to the said section.

2. In our view, if this has not been raised in the earlier reply filed to the show cause notice, petitioner may raise all grounds to show cause as to why the notice should be discharged.

3. Tax Cases are disposed of. All rights and contentions are kept open. Before passing any order, a personal hearing shall also be given, notice whereof shall be communicated at least five working days in advance.

There shall be no order as to costs. Consequently, the interim applications stand closed.

(K.R.SHRIRAM, CJ.) **(MOHAMMED SHAFFIQ, J.)**
22.04.2025

Index : Yes/No
Neutral Citation : Yes/No

sra

To

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

2. The Joint Commissioner (ST), Commercial Taxes Department, Chepauk, Chennai 600 005.

The Hon'ble Chief Justice
and
Mohammed Shaffiq, J.

(sra)

T.C.Nos.22 and 23 of 2025

22.04.2025