IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.Nos.25395, 25401 and 25404 of 2024
in
W.P.Nos.764, 765 and 766 of 2015

1. The Deputy Commissioner (CT),
   Office of the Deputy Commissioner (CT),
   Enforcement (South),
   PAJAM Building, 2nd Floor,
   Greams Road,
   Chennai – 600 006.

2. The Joint Commissioner (Appeals),
   PAJAM Building, Greams Road,
   Chennai – 600 006.

3. State of Tamil Nadu,
   Through the Secretary,
   Ministry of Finance,
   Secretariat, Fort St.George,
   Chennai – 600 009. ... Petitioners in all cases

Vs.

Nokia India Private Limited,
No.A 1, Nokia Telecom SEZ SIPCOT Industrial Park,
Phase III, Sriperumbudur, Kancheepuram,
Represented by its Authorized Signatory
Mr.Surendra Kumar Raheja ... Respondent in all cases

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, pleased to pass necessary rectification order in common order passed in W.P.Nos.764, 765 and 766 of 2015 dated

03.01.2024 with the direction to the Deputy Commissioner (ST)-IV, Large Tax Payers Unit wing to hear the writ petitioner and to pass fresh order instead of Deputy Commissioner (ST), Enforcement (South).

For Petitioners : Mr.Haja Nazirudeen,
Additional Advocate General assisted by
Mr.V.Prashanth Kiran,
Government Advocate in all cases

For Respondent : Mr.Vijay Narayan,
Senior Counsel assisted by
Mr.Prahalad K.Bhat
for Mr.Karthik Sundaram in all cases.

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COMMON ORDER

By this common order, all these Writ Miscellaneous Petitions are being disposed of.

2. These petitions have been filed at the instance of the Commercial Tax Department seeking correction of the common order dated 03.01.2024 passed in W.P. Nos. 764, 765 and 766 of 2015 and W.P. No. 30371 of 2019.

3**.** In the operative portion of the common order dated 03.01.2024, this Court in W.P.Nos.764, 765 and 766 of 2015 and W.P. No. 30371 of 2019 directed the third respondent to pass orders.

4. It is informed by the learned Additional Advocate General that the third respondent therein namely Deputy Commissioner (ST), Enforcement (South) is not the competent authority and that only the Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing, is the competent authority to pass fresh orders.

5. There is no serious objection to the above position.

6 Therefore, the said officer namely Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing is suo moto impleaded as the third respondent in the respective writ petitions. The third respondent who was originally shown in the cause title shall be re-numbered as fourth respondent accordingly.

7**.** Registry is directed to carry out the necessary amendments in the cause title of the common order dated 03.01.2024 by inserting the above named authority viz., the Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing and issue a fresh copy of the order to both parties.

8. Accordingly, these Writ Miscellaneous Petitions are ordered.

04-12-2025

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To

Nokia India Private Limited,
No.A 1, Nokia Telecom SEZ SIPCOT Industrial Park,
Phase III, Sriperumbudur, Kancheepuram,
Represented by its Authorized Signatory
Mr.Surendra Kumar Raheja.

C.SARAVANAN, J.

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W.M.P.Nos.25395, 25401 and 25404 of 2024 in
W.P.Nos.764, 765 and 766 of 2015

04.12.2025