IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 28006 of 2023
AND
WP NO. 28007 OF 2023,WMP NO. 27515 OF 2023,WMP NO. 27516 OF 2023

Tvl. Nokia India (p) Limited
SIPCOT Industrial Park, Phase - III,
Sriperumbudur, PIN - 602 105,
Tamil Nadu, India,
Rep. By Its Authorised Signatory,
Mr. Ankur Gupta

Petitioner(s)

Vs

1.State Of Tamil Nadu,
Rep. By The Commissioner Of
Commercial Taxes,
Ezhilagam, Chepauk, Chennai 06.

2.Deputy Commissioner (ST) - IV
Large Tax Payers Unit,
IV Floor, Integrated CT Buildings,
Nandanam, Chennai 35.

Respondent(s)

PRAYER in WP No. 28006 of 2023:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records relating to the Impugned order bearing No. CST/ 33813/ 2012- 13 and Form 3 Demand Notice dated 10.07.2023 issued by the 2nd respondent and quash the same and to direct the 2nd respondent to consider the C Form bearing No. 20- 03- 2013 - C- 002288 and amounting to Rs. 22,35,23,284/- submitted by the petitioner for the purpose of determining the rate of tax under Section 8(1) of the CST Act.

PRAYER in WP No. 28007 of 2023:- Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Declaration, to declare that the demand to the extent of Rs. 2,81,35,180/- as confirmed in the impugned order bearing No. CST/ 33813/ 2012- 13 dated 10.07.2023 as balance tax payable by the petitioner under the CST Act for the year 2012- 13 is barred by limitation under the provisions of the Tamil Nadu Value Added Tax Act 2006.

For Petitioner(s): Ms.Ranjana Jain
For Mr.Karthik Sundaram

For Respondent(s): Mr.V. Prashanth Kiran
Govt. Advocate (t)

COMMON ORDER

When the matter is taken up hearing, the learned counsel for the petitioner would submit that subsequent to the filing of the present writ petitions, the revised assessment order has been passed by the respondents and therefore, the prayer in the present writ petitions become infructuous and hence, nothing survives for further adjudication in these writ petitions.

2.Recording the submissions made by the learned counsel for the petitioner, these writ petitions are dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

09-04-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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To

1.State Of Tamil Nadu,
Rep. By The Commissioner Of
Commercial Taxes,
Ezhilagam, Chepauk, Chennai 06.

2.Deputy Commissioner (ST) - IV
Large Tax Payers Unit,
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KRISHNAN RAMASAMY J.

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