IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.29425 of 2025 and W.P.No.29427 of 2025
and
and W.M.P.No.32973 of 2025

Nokia India Private Limited,
No.A.1, Nokia Telecom SEZ SIPCOT Industrial Park,
Phase III, Sriperumbudur, Kancheepuram,
Represented by its Authorized Signatory
Mr.Ankur Gupta ... Petitioner in both cases

Vs.

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

2. Deputy Commissioner (ST) – IV,
Large Taxpayers Unit,
IV Floor, Integrated CT Buildings,
Nandanam, Chennai – 600 035.

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

4. The Managing Director,

State Industries Promotion Corporation
of Tamil Nadu Limited,
19-A, Rukmani Lakshmipathy Road,
Egmore, Chennai – 600 008. ... Respondents in both cases

Prayer in W.P.No.29425 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the respondents Nos.1&2 herein to refund forthwith the crystallised subsidy amount of INR 423,48,00,000/- (Rupees Four Hundred Twenty-Three Crores and Forty-Eight Lakhs only) appropriated from the petitioner herein, along with applicable interest immediately.

Prayer in W.P.No.29427 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Prohibition, prohibiting the Respondents from initiating or passing any fresh assessment orders in relation to the assessment years 2009-10, 2010-11 and 2011-12 as the time frames fixed under the Common Order dated 03.01.2024 in W.P.Nos.764, 765 and 766 of 2015 along with W.P.No.30371 of 2019 have long expired.

For Petitioner : Mr.Vijay Narayan,
Senior Counsel
For Mr.Karthik Sundaram in both cases

For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
Assisted by Mr.V.Prashanth Kiran,
Government Advocate (T)
in both cases.

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COMMON ORDER

By this common order, both these writ petitions are being disposed of.

2. Heard Mr. Vijay Narayan, learned Senior Counsel appearing for the petitioner, and Mr. Haja Nazirudeen, Additional Advocate General, assisted by Mr. V. Prashanth Kiran, Government Advocate (T), for the respondents.

3. These writ petitions have been filed in light of the failure on the part of the respondents to comply with the common order passed by this Court on 03.01.2024 in W.P. Nos. 764, 765 and 766 of 2015 and 30371 of 2019.

4. Today, by a separate order, minor changes were effected to the cause title in the above-said common order dated 03.01.2024 by impleading the Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing as the competent authority to hear the writ petitioner and pass fresh orders, instead of the Deputy Commissioner (ST), Enforcement (South), as the third respondent in the aforestated writ peitions and by altering the number of the other respondents in the writ petitions.

5. The case of the petitioner appears to be that since the order of this Court dated 03.01.2024 in W.P.Nos.764, 765 and 766 of 2015 and 30371 of 2019 has not been complied with by the Respondent despite specific direction threin and therefore, the petitioner is entitled for a refund of the investment promotion subsidy of Rs. 425,48,00,000/- without further adjudication. It is further submitted that since the dispute pertains to the Assessment Years 2009–2010 to 2011–2012, there should be a prohibition on the respondents from passing a fresh order pursuant to the common order dated 03.01.2024 in the above writ petitions.

6. The learned Senior Counsel for the petitioner has drawn attention to paragraph Nos. 10 and 11 of Counter Affidavit filed in W.P. No. 29425 of 2025 on behalf of the respondents, wherein it has been stated as follows:-

> "**10**. I further respectfully submit that, by humbly taking into account the timelines fixed by the Honourable Court for passing fresh orders in the cases, the core issue involved being verification of the export documents produced by the appellant to the department containing about 4000 bound books with an average of 500 Sheets each, contributions from many Officers having considerable knowledge of assessment under TNVAT Act, 2006 & CST Act, 1956, the Additional Commissioner (ST), Large Tax Payers Unit had submitted proposals to the Commissioner of Commercial Taxes, Chennai – 5 for deputing 30 State Tax Officers with sound knowledge in CST assessments in RC.No.2600/2024/A1 dated 15.07.2024.

11. I further respectfully submit that, after considering the proposals, the Commissioner of Commercial Taxes had deputed 7 State Tax Officers from various Divisions of Chennai and nearby Districts in his Proceedings Lr.No.P1/6722526/2024 dated 21.08.2024 for the purpose of verification of the declaration Forms and Export Documents submitted by the petitioner for a period of 3 months, extended then and the verification work has completed by the end of March 2025 and the team has submitted a detailed report over the results, that could be utilized at the time of revision of assessment as envisaged by the Honourable Court."

7. It is submitted by the learned Senior Counsel for the petitioner that the entire exercise has been carried out by a person who according to the respondents themselves is incompetent. It is further submitted that the decision has been arrived at by the said Respondent without the proper authorization and therefore prejudice has been caused to the Petitioner.

8. Defending the delay, the learned counsel for the respondents submits that the delay in passing the order within the timeline stipulated in the order dated 03.01.2024 of this Court is primarily on account of the fact that the third respondent mentioned in the cause title of the respective writ petitions was not the competent authority to pass orders as directed by this Court.

9. It is further submitted that the respondents were awaiting for suitable orders for such changes in applications filed on 26.03.2024 in W.M.P. Nos. 23595, 25401 and 25404 of 2024 in W.P.No.764, 765 and 766 of 2015.

10. Having considered the submissions made by the learned Senior Counsel for the petitioner and the learned Additional Advocate General for the respondents, the lis can be disposed of by directing that the 2nd Respnodent / Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing who is the competent authority, to hear the writ petitioner and pass fresh orders on merits instead of the Deputy Commissioner (ST), Enforcement (South).

11. The 2nd Respondent / the Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing shall segregate the transactions which, according to the respondents are export transactions from those which are not, pursuant to the exercise undertaken as stated in paragraph Nos. 10 and 11 of the Counter Affidavit, which is extraced above.

12. Thereafter, the said officer, namely the 2nd Respondent / Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing, shall issue notice to the petitioner in respect of those transactions which, according to the 2nd respondent, do not satisfy the requirements of export and wherein eligible for exemption under Section 8(6) of the CST Act. This exercise shall be completed

by the 2nd respondent preferably within a period of three months from the date of receipt of a copy of this order.

13. The petitioner shall thereafter submit a written response and substantiate its case. The petitioner shall also attend the personal hearing to be conducted by the Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing / 2nd Respondent before final orders are passed.

15.The petitioners are entitled to canvass all issues to substantiate their case as to whether the respective transactions were exports or not, either under the local sales law or under interstate provisions before the concerned authority.

16. The second respondent / Deputy Commissioner (ST)-IV, Large Taxpayers Unit Wing shall pass appropriate orders strictly in accordance with law and in the light of the common order passed on 03.01.2024 by this Court.

17. The Writ Petitions are disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

04.12.2025

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Neutral Citation : Yes / No

To:

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C.SARAVANAN, J.

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