IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 12262, 12264 & 12296 of 2026
and
WMP Nos. 13392, 13395, & 13432 of 2026

Ms Visteon Technical and Services Centre Pvt Ltd
(Represented by its Manager Indirect Taxation,
Mr. Ashok Kumar R),
Block No. A – 4, GF, 5th and 6th Floor,
No.16, Gateway office Parks, SEZ, GST Road,
Perungalathur, Chennai 600 063.

..Petitioner
(in all W.Ps.)

Vs

The Assistant Commissioner (ST)
Integrated CT and Registration Building
Room No.255,Second Floor
Nandanam, Chennai-600 035

..Respondent
(in all W.Ps.)

Prayer in W.P.No.12262 of 2026: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for records on the files of the Respondent herein in TIN 33220905028/2008-09 dated 12.02.2026 and quash the same.

Prayer in W.P.No.12264 of 2026: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for records on the files of the Respondent herein in TIN 33220905028/2009 – 10 dated 12.02.2026 and quash the same.

Prayer in W.P.No.12296 of 2026: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari calling for records on the files of the Respondent herein in TIN 33220905028/2010 – 11 dated 12.02.2026 and quash the same.

Appearance in all cases:

For Petitioner(s): Mr. N. Prasad

For Respondent(s): Mr. C. Harsharaj,
Special Government Pleader

ORDER

By this common order, all the three Writ Petitions are being disposed of.

2. In these Writ Petitions, the Petitioner has challenged the respective Impugned Orders, all dated 12.02.2026, passed pursuant to the Order of the Tamil Nadu Sales Tax Appellate Tribunal dated 28.03.2025, whereby not only the Petitioner's appeals but also the Department's Cross-Objection and also Department's appeal were disposed of by a common order, and remitting the case back to the Respondent for passing fresh orders.

3. The Impugned Orders passed by the Respondent for the respective Tax periods are detailed below:-

W.P.No.	Tax Period	Date of Appellate Tribunal Order	Date of Impugned Order
12262 of 2026	2008-2009	28.03.2025	12.02.2026
12264 of 2026	2009-2010	28.03.2025	12.02.2026
12296 of 2026	2010-2011	28.03.2025	12.02.2026

4. During interregnum, the Petitioner has challenged the Tribunal's Order dated 28.03.2025 for the Assessment Year 2008 – 2009 and 2010 – 2011 in T.C.No.4 of 2026 and T.C. No.8 of 2026 respectively.

5. It is submitted by the learned counsel for the Petitioner that, for the Assessment Year 2009 – 2010, a tax case has been filed and is yet to be numbered. It is further submitted that the two tax cases, namely, T.C.No.4 of 2026 and T.C.No.8 of 2026 have already been admitted by this Court, vide two separate orders dated 30.01.2026 and 05.03.2026 respectively.

6. It is submitted that though a notice of personal hearing was issued to the Petitioner pursuant to the remand order of the Tamil Nadu Sales Tax Appellate Tribunal, dated 28.03.2025, the Petitioner had shifted from the aforesaid premises and therefore, the Petitioner was unaware of the same.

7. However, the learned counsel for the Petitioner reported that despite the appeals pending before this Court, namely, the tax cases in T.C.No.4 of 2026 and T.C.No.8 of 2026 and the other appeal yet to be numbered, the Impugned Orders have been passed.

8. The learned Special Government Pleader for the Respondent fairly conceded that in view of the pendency and admission of the Tax Cases for the Assessment year 2008-2009 and 2010-2011 before this Court, the case may be remitted back to the Respondent for fresh consideration.

9. Recording the above submissions, the Impugned Orders are quashed and the case is remitted back to the Respondent to pass fresh orders on merits, in respect of the tax periods involved in T.C.No.4 of 2026 and T.C.No.8 of 2026, i.e., 2008 – 2009 and 2010 – 2011 challenged in W.P.Nos.12262 & 12296 of 2026.

10. It is made clear that, in case the Petitioner does not secure any appropriate orders for the Assessment Year 2009-2010, in respect of which the Petitioner has filed an appeal but which is yet to be numbered, the Respondent is at liberty to proceed further in a manner known to law.

11. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

06-04-2026

Neutral Citation: Yes/No

klt

To

The Assistant Commissioner (ST),
Integrated CT and Registration Building,
Room No.255, Second Floor,
Nandanam, Chennai-600 035

C.SARAVANAN, J.

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