IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10504 of 2026
AND
WMP NO. 11364 OF 2026

Tvl Tata Motors Limited
Arihant Rohini, 9 & 10th Floor,
No. 67, G.N. Chetty Road,
T.Nagar, Chennai-600 017

..Petitioner(s)

Vs

1. The TamilNadu Sales Tax Appellate Tribunal, (Main Bench), Chennai – 600002.

2. The Join Commissioner (CT) Appeals, Chennai - 600006.

3. Deputy Commissioner (CT) IV
Large Taxpayer Unit
4th floor, Integarated CT Buildings,
Nandanam, Chennai-600035.

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call on record the proceedings of the in T.A. No.1/2017 and C.O.P21/2017 dated 8.4.2025 on files of the lst Respondent affirming the orders of the 2nd and 3rd Respondents and quash the same.

For Petitioner(s): Mr.T.V.Lakshmanan

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner has approached this court against the impugned order dated 08.04.2025 in TA.No.1 of 2017 and COP.No.21 of 2017 dated 08.04.2025.

4. The case of the Petitioner is that the issue is no longer reintegra and is covered by a decision of the Division Bench in *Tamil Nadu Tele Communication Limited Vs. Commercial Tax Officer* vide order dated 02.07.2025 in W.P.Nos.5101 of 2022, etc., batch.

5. Learned Government Advocate for the Respondent, on the other hand, would submit that the Commercial Tax Department proposes to file an Appeal against the said order of the Division Bench dated 02.07.2025 as it is contrary to the law settled by the Division Bench earlier in ***Engine Valves Limited Vs. Union of India*** **citation (1993) 90 STC 84 (Mad)**

6. Even if the Petitioner claims that the case is now covered by the

decision of the Division Bench dated 02.07.2025, Petitioner is required to file an Appeal before the Division Bench. Merely because the dispute pertains to the tax period 2005-2006 when the TNGST Act, 1959 was in force, provisions of which were made applicable to the levy of Sales tax under Tamil Nadu Additional Sales Tax, 1970 and Central Sales Tax Act, 1956, it cannot be said that their machinery does not exists after 01.01.2007 after TNVAT Act, 2006 came into force. Therefore, this Writ Petition is liable to be dismissed. It is accordingly, dismissed.

7. However, liberty is given to the Petitioner to file a fresh Appeal before the Division Bench immediately within a period of 30 days. In case such an Appeal is filed, the Registry shall number the proposed Appeal as a Tax Case (Revision) and list it before the Hon'ble Division Bench.

8. Registry is directed to return the original copy of the impugned order to the Petitioner to facilitate for filing of Tax Case Revision.

9. This Writ Petition is dismissed with the above liberty. No costs. Connected Miscellaneous Petition is closed.

Neutral Citation: Yes/No **23-03-2026**
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C.SARAVANAN J.

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To

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   (Main Bench), Chennai - 600002.

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   Chennai - 600006.

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