



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49597 of 2025 AND WMP NO. 55442 OF 2025, WMP NO. 55443 OF 2025

Tvl Acer India Pvt Ltd Represented by Head Legal,
Mr. Sargam Jain DBS House, No.31/A, Cathedral
Garden Road, Chennai 600 034

..Petitioner(s)

Vs

1. Tamil Nadu State Appellate Authority For
Advance Ruling The Commissioner Of
Commercial Taxes, Ezhilagam, No.3,
Kamarajar Salai, Chepauk, Chennai-600 005.
2. Chief Commissioner of GST and Central Excise
Member CGST Appellate Authority for
Advance Ruling, Tamil Nadu, Nungambakkam,
Chennai 600 034,
3. Commissioner of State Tax /Member
SGST Appellate Authority for Advance Ruling,
Tamil Nadu, Chennai 600 005

..Respondent(s)

calling for records relating to Order in Appeal No. AAAR/07/2025
AR dated 08.12.2025 passed by the Respondent No.1 under Section 101(1) of
the Tamil Nadu Goods and Services Tax Act, 2017 and to quash the same as
being arbitrary, without application of mind, contrary to various precedents laid
down on the subject matter, or pass other appropriate orders as this Honble
Court may deem fit and proper in the facts and circumstances of the case and
thus render justice

WP No. 49597 of 2025

For Petitioner(s):

Akhil Bhansali K.M.Aasim Shehazd M.Sree
Vishwanthini Fouziya Ferheen Thushar P

For Respondent(s):



Order

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents 1 and 3.

2. Issue notice to the 2nd Respondent, returnable by 22.01.2026. Private notice is also permitted.

3. List this case on 22.01.2026.

18-12-2025

GV



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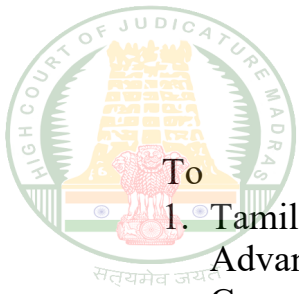


C.SARAVANAN J.

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WP No. 49597 of 2025 AND WMP NO. 55442 OF 2025, WMP NO. 55443 OF 2025

18-12-2025



To

1. Tamil Nadu State Appellate Authority For Advance Ruling
The Commissioner Of Commercial Taxes, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600 005.
2. Chief Commissioner of GST and Central Excise
Member CGST Appellate Authority for Advance Ruling, Tamil Nadu, Nungambakkam, Chennai 600 034,
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