



WEB COPY



W.M.P.No.2072 of 2026
in
W.P.No.49597 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.M.P.No.2072 of 2026

in

W.P.No.49597 of 2025

Tvl. Acer India Pvt. Ltd.,
rep. By Head-Legal, Mr.Sargam Jain.

...Petitioner

Vs.

1. The Tamil Nadu State Appellate Authority for Advance Ruling
O/o. the Commissioner of Commercial Taxes,
Ehilagam, No.3, Kamarajar Salai, Chepauk, Chennai – 600 005.
and four others.

...Respondents

For Petitioner : Mr.Shivdoss, Senior Counsel for
M/s.Akhil Bhansali
For Respondents : Mr.C.Harsha Raj
Special Government Pleader (T)

Order

i) W.M.P.No.2072 of 2026

This Implead Application filed for impleading the proposed respondents as respondent Nos.4 and 5 in the main Writ Petition is allowed.



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in
W.P.No.49597 of 2025
C.Saravanan,J.,

sd

ii) W.P.No.49597 of 2025

Court Notice to the newly impleaded respondents, viz., respondents 4 and 5 returnable in two weeks. Private notice is also permitted.

22.01.2026

sd

Note : Registry is directed to carryout amendment accordingly.

To

1. The Tamil Nadu State Appellate Authority for Advance Ruling
O/o. the Commissioner of Commercial Taxes,
Ehilagam, No.3, Kamarajar Salai, Chepauk, Chennai – 600 005.
2. The Chief Commissioner of GST & Central Excise/Member (CGST)
Appellate Authority for Advance Ruling, T.N.
Nungambakkam, Chennai – 600 034.
3. The Commissioner of State Tax/Member (SGST)
Appellate Authority for Advance Ruling, T.N.
Chennai – 600 005.
4. The Assistant Commissioner (ST)
Vallurvar Kottam Assessment Circle,
No.10, Palaniappa Maaligai, Greams Road, Chennai – 600 006.
5. The Commissioner of CGST & Central Excise,
Office of Principal Commissioner of CGST & Central Excise,
Chennai North Commissionerate, Triplican, Range-1,
No.26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai, T.N. – 600 034.

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