



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

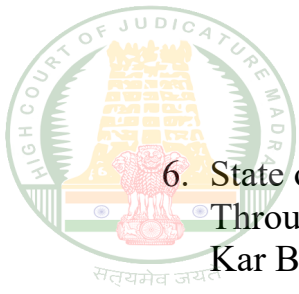
**WP No. 14402 of 2022
and WMP.No.13857 of 2022**

Shree Parshwanath Corporation
Rep. by its Proprietor, Madhukant Shah Vishal,
24A, Meenakarai Road, Zamin Uthukuli,
Pollachi 642 004.

..Petitioner

Vs

1. Union of India
Through its Secretary, Ministry of Finance,
Department of Revenue, Government of India,
North Block, New Delhi 110 001.
2. The Chairman
Central Board of Indirect Taxes and Customs,
North Block, New Delhi 110 001.
3. The Chairperson, GST Council
GST Council Secretariat, 5th Floor, Tower II,
Jeevan Bharti Building, Janpath Road,
Connaught Place, New Delhi 110 001.
4. State of Tamil Nadu
Through its Principal Secretary,
Finance Department, Fort St.George,
Chennai 03.
5. The Joint Commissioner (ST) Intelligence
Commercial Tax Office Building,
Dr. Balasundaram Road, Coimbatore 641 018.



6. State of Rajasthan
Through Commissioner of State GST,
Kar Bhawan, Jaipur, Rajasthan 302 005.

7. Coconut Development Board
Ministry of Agriculture and Farmers Welfare,
Kera Bhavan, SRVHS Road, Kochi 682 011.

8. The Deputy Commissioner
Central Goods and Service Tax, Division G,
Sector 10, Vidhyadhar Nagar, Jaipur 302 016.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Declaration declaring Paragraph 5 of the Circular No. 163/19/2021- GST dated 6.10.2021 as being ultra vires the First Schedule to the Customs Tariff Act, 1975 and HS Explanatory notes as applicable to the Central Goods and Services Tax, Act 2017.

For Petitioner: Ms. Madhukanth Shah Vishal (party-in-person)

For Respondents: Mr.Rajnish Pathiyil,
Senior Standing Counsel for R1 to R3 & R8

Ms.G.Dhana Madhri,
Government Counsel (Tax) for R4 & R5

Dr. G.Babu for R7

ORDER

The party-in-person has filed memo dated 10.07.2026 for the withdrawal of this writ petition. Taking note of said memo, this writ petition is dismissed as



withdrawn without any order as to costs. Consequently, connected miscellaneous petition is closed.

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16-07-2026
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Index : Yes/No

Neutral Citation : Yes/No

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To

1. Union of India, Through its Secretary, Ministry of Finance, Department of Revenue, Government of India, North Block, New Delhi 110 001.
2. The Chairman, Central Board of Indirect Taxes and Customs, North Block, New Delhi 110 001.
3. The Chairperson, GST Council, GST Council Secretariat, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi 110 001.
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SENTHILKUMAR RAMAMOORTHY,J.

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