IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.09.2020

CORAM

THE HON'BLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.28437, 29998 & 31081 of 2019, and 4468, 5918, 6223, 3331, 3660, 3858, 3899, 3902, 4633, 4745, 4885, 4890, 4892, 4904, 4912, 5045, 5048, 5051, 5088, 5105, 5111, 5167, 5169, 5173, 5190, 5193, 5197, 5207, 5290, 5292, 5717, 6066, 6362, 6471, 6478, 6529, 6535, 6621, 6693, 6750, 6884, 8197, 8811, 9227, 11702, 4471, 4777, 4783, 4785, 6230, 6296, 6583, 6615, 6996, 5012, 5019, 5021, 5286, 5800, 4919, 5000, 5107, 5108, 5532, 5537, 5554, 5569, 5618, 5676, 5853, 5855, 5972, 5974, 6006, 6142, 6164, 6234, 6244, 6276, 6481, 6483, 7042, 7128, 7130, 7190, 7386, 550, 2717, 2729, 2748, 4883, 5002, 5694, 5698, 5702, 5705, 5005, 5951, 5008, 6863, 4790, 4794, 4798, 4803, 4806, 4875, 4879, 7206, 5803, 5916, 6185, 6188, 6886, 12478, 3472, 12492, 12588, 12592, 12639, 7065, 12656, 12660, 3799, 5914, 6562, 12648, 12653, 12667, 12673, 12686, 12727, 12625, 12627, 12648, 12492, 12653, 12656, 12660, 12661, 12667, 12673, 12686, 3472, 3799, 6875, 6879, 7065, 12629, 12639, 12710 & 12837 of 2020,12755, 12730, 8197, 5915 of 2020

and

WMP Nos.29900, 28132, 29899 and31205of 2019, 5916, 5920, 7014, 7847, 8025, 5662, 5665, 5666, 5668, 5670, 3864, 4625, 5101, 5102, 5242, 5293, 5294, 5681, 5690, 5692, 5777, 5779, 5782, 5786, 5812, 5907, 5908, 5911, 5912, 5926, 5930, 5931, 5934, 6008, 6021, 6022, 6101, 6103, 6110, 6130, 6136, 6232, 6471, 6474, 6476, 6477, 6478, 6527, 6528, 6575, 6634, 6635, 6638, 6653, 6675, 6792, 6859, 6861, 6865, 6868, 7039, 7040, 7041, 7235, 7392, 7406, 7664, 7806, 8176, 8178, 8180, 8612, 8835, 8836, 9768, 9770, 10695, 10696, 11309, 11465, 11527, 14377, 3152, 3178, 3197, 4313, 4315, 4575, 4622, 5287, 5680, 5771, 6508, 6510, 6576, 6577, 6915, 6917, 6919, 6934, 6937, 6974, 7013, 5775, 5787, 6229, 5295, 5490, 5605, 5607, 5609, 5644, 5649, 5652, 5654, 5657, 5755, 5756, 5762, 5763, 5770, 5813, 5823, 5827, 5960, 5962, 5964, 5967, 6007, 6023, 6024, 6138, 6139, 6149, 6236, 6237, 6239, 6241, 6639, 7118, 7270, 7272, 7318, 7321, 7331, 7338, 7356, 7408, 7504, 7505, 7654, 7670, 7671, 7674, 7675, 7753, 7758, 7759, 7802, 7804, 7838, 7840, 7841, 7848, 7944, 647, 5935, 5958, 6862, 6615, 6645, 6646, 6652, 6781, 7017, 7018, 7020, 5802, 5803, 5810, 5915, 5922, 5923, 6028, 6029, 6031, 6783, 6784, 6790, 6791, 7210, 7233, 7661, 7662, 7945, 8208, 8210, 8212, 8213, 8342, 8397, 8399, 8496, 8499, 8588, 7782, 7783, 8420, 8421, 8424, 15527, 15528, 6933, 15405, 15591, 15622, 15629, 15639, 15721, 4047, 4049, 4489, 4491, 6932, 7781, 15393, 15394, 15612, 15616, 15617, 15618, 8610, 15648, 15652, 15669, 15589, 15591, 15596, 15597, 15612, 15618, 15622, 8420, 8421, 8424, 4047, 6932, 6933, 7781, 7782, 7783, 8195, 15394, 15405, 15527, 15528, 15629, 15639, 15640, 15641, 15648, 15652, 15669, 15705, 15725, 15756, 8200, 8197, 8201, 15706 & 15848 of 2020 and 18404 of 2019

1 M/S.VIARI EXPORTS PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR NO.59/4A
MRC GARDEN ROAD VELAPPANCHAVADI
TIRUVALLUR-600 077 ... PETITIONER in WP No.28437 of 2019

1 JAYARAMAN MANI ... PETITIONER in WP No.29998 of 2019

1 THE MANAGING DIRECTOR
M/S.SUPERFIL PRODUCTS PVT.LTD.
55-4B WHIRLPOOL ROAD THIRUVANDARKOIL
THIRUBHUVANAI PUDUCHERRY 605 102
... PETITIONER in WP No.31081 of 2019

1 M/S.MAANSAROVAR MOTORS PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR NO.
292 / 294 S.F.NO. 290 / 2 291 MOUNT
POONAMALLEE HIGH ROAD AYYAPPANTHANGAL
CHENNAI 600 056 ... PETITIONER in WP No.4468 of 2020

1 NAVEEN KUMAR ... PETITIONER in WP No.5918 of 2020

1 TVL.DHANALAKSHMI ENGG WORKS
REP BY ITS PROPRIETOR C.LAKSHMANAN NO.
1/160A NA NEW STREET
VELLORE 632 055 ... PETITIONER in WP No.6223 of 2020

1 M/S.SWASHTHIK CAPS PVT LTD
REP. BY ITS DIRECTOR SHRI.P.MAHENDRA KUMAR
A75 AND 76 PIPDIC ELECTRONIC PART
THIRUBHUVANAI MANNADIPET COMMUNE
PUDDUCHERRY 605 107. ... PETITIONER in WP No.3331 of 2020

1 M/S. SYNKROMAX BIOTECH PRIVATE LIMITED
MODULE 26 TO 31 2ND FLOOR
SIDCO MULTI STOREYED COMPLEX SIDCO
INDUSTRIAL ESTATE THIRUMAZHISAI
CHENNAI 600 124 ... PETITIONER in WP No.3660 of 2020

1 ANBUMANI ... PETITIONER in WP No.3858 of 2020

1 M/S.KING MOTORS
REPRESENTED BY ITS PROPRIETOR NO. 401
DHARGAS ROAD TAMBARAM WEST
CHENNAI - 600 045 ... PETITIONER in WP No.3899 of 2020

1 M/S.S.R.RAJA LOGISTICS
REPRESENTED BY ITS PROPRIETOR NO. 401
DHARGAS ROAD TAMBARAM WEST
CHENNAI - 600 045 ... PETITIONER in WP No.3902 of 2020

1 M/S.R.S.READY MIX CONCRETE
499/1 FIRST FLOOR NA GAJALAKSHMI MAIN ROAD
MANIMANGALAM VILLAGE KANCHIPURAM -601 301
REPRESENTED BY ITS PARTNER MR.S.ELRED KUMAR
... PETITIONER in WP No.4633 of 2020

1 M/S.PADMASS CATERING PRIVATE LIMITED
29 SIVAGAMI NAGAR REDDIYARPALAYAM
PONDICHERRY 605 010 ... PETITIONER in WP No.4745 of 2020

1 BHUVANENDRAN
REP. BY ITS PROPRIETOR OF SRI MURUGAN STORES
NO. 19 1ST CROSS STREET SAKTHI NAGAR
KONAVATTAM VELLORE 632001 VELLORE DISTRICT
... PETITIONER in WP No.4885 of 2020

1 KANTHILAL LALITHAKUMAR
REP. BY ITS PROPRIETOR OF MAHAVEER DOMESTIC
APPLIANCE NO. 235 GOAT MARK LAYOUT
SHENBAKKAM VELLORE 632008
VELLORE DISTRICT ... PETITIONER in WP No.4890 of 2020

1 T.KALAISELVI
REP. BY ITS PROPRIETOR OF KALAISELVI TYRES
NO. 33/ 1 BHARATHIYAR STREET KONAVATTAM

VELLORE 632013
VELLORE DISTRICT ... PETITIONER in WP No.4892 of 2020

1 TVL.CHENNAI MICRO PRINT PVT LTD REPRESENTED BY ITS DIRECTOR MR. V. RAMESH NO. 16/1 GAJAPATHY GARDEN PULIYAMBEDU VILLAGE ROAD THIRUVERKADU CHENNAI 600 077
... PETITIONER in WP No.4904 of 2020

1 BALAMURUGAN AUTOMOBILES (REPRESENTED BY ITS MANAGING PARTNER SHRI R. SAMPATHKUMAR) 93/3 NEW BYE PASS ROAD VELLORE 632 004 ... PETITIONER in WP No.4912 of 2020

1 M/S.SRI J.K. AND CO REP. BY ITS PROP. SARAN SINGH NO. 383 C.L.ROAD VANIYAMBADI VELLORE DISTRICT.
... PETITIONER in WP No.5045 of 2020

1 M/S.BHAGGYAM CONSTRUCTIONS REPRESENTED BY ITS PROPRIETOR NO. 2 SARANGAPANI STREET T NAGAR CHENNAI 600 017 ... PETITIONER in WP No.5048 of 2020

1 M/S.BHAGGYAM DEVELOPERS REPRESENTED BY ITS PARTNER NO. 2 SARANGAPANI STREET T NAGAR CHENNAI 600 017
... PETITIONER in WP No.5051 of 2020

1 MUTHU KRISHNAN DASARATHAN PROPRIETOR OF M/S. DAFENG AGRO TECHNICS NO.179 REDHILLS HIGH ROAD KRISHNAPURAM TIRUVALLUR 601 204 ... PETITIONER in WP No.5088 of 2020

1 SREE METAL INDUSTRIES REP. BY ITS PARTNER C. ANAND POT NO. 21 SIDCO WOMENS INDUSTRIAL PARK VELLANUR VILLAGE THIRUMULLAIVOYAL CHENNAI 600 062 ... PETITIONER in WP No.5105 of 2020

1 B AND B DEVELOPERS AND BUILD
ERS PVT. LTD. REP. BY ITS DIRECTOR BOBBY
BENEDICT NO. 2/13 EAST CROSS ROAD GANDHI
NAGAR VELLORE 632 006 ... PETITIONER in WP No.5111 of 2020

1 AMUDHASURABI FRUIT INDUSTRIES
(P) LTD REP. BY ITS MANAGING DIRECTOR C.
SELVAM POTHAPURAM OPP SUB REGISTRAR OFFICE
SALEM MAIN ROAD KRISHNAGIRI 635 112
... PETITIONER in WP No.5167 of 2020

1 METRO BAZAAR
REP. BY ITS PARTNER A.T. KANNAN NO. 3/589
RAYAPPA NAGAR KRISHNAGIRI 635 001
... PETITIONER in WP No.5169 of 2020

1 M/S. GALAXY GASS PRODUCTS PVT. LTD.
REP. BY ITS DIRECTOR MR. PRADEEP
MOOLAYIL OMANA KUTTAN PLOT NO. G25 26 AND
27 SIPCOT INDUSTRIAL PRK SRIPERUMBUDUR
KANCHIPURAM DISTRICT
TAMIL NADU 602 105 ... PETITIONER in WP No.5173 of 2020

1 M/S.SRI RAGHAVENDRA ENTERPRI
SES REP BY ITS PARTNER K.BALAJI NO.82
SATHIYA MOORTHY STREET
TIRUVALLUR 602 001 ... PETITIONER in WP No.5190 of 2020

1 M/S.STARDRIVE BUSDUCTS LIMITED
REP BY ITS AUTHORISED SIGNATORY
V.SENTHILKUMAR NO.3/763 AZHINGIVAKKAM POST
ERULLIPATTU VILLAGE PONNERI TALUK
TIRUVALLUR VILLAGE CHENNAI 600 067
... PETITIONER in WP No.5193 of 2020

1 M/S. PONNERI STEEL INDUSTRIES
REP. BY ITS PARTNER MR. ANAND GARG NO. 120/
2B 120/ 2A1 G.N.T. ROAD PERAVELLORE
VILLAGE CHINNAMBEDU POST TIRUVALLUR 601 206
... PETITIONER in WP No.5197 of 2020

1 M/S. PRAKASH SUPPLIES
FLAT NO.5 GOOD VILLA COURT NO. 16
BHAGAVANDHAM STREET T.NAGAR CHENNAI 600017
REP. BY ITS PARTNER S.ELRED KUMAR
... PETITIONER in WP No.5207 of 2020

1 VELAYUDHAM GNANGURU
S.F. NO.40/12 JANAKIPETTAI PERUMUKKAL POST
TINDIVANAM VILLUPURAM 604 301
...PETITIONER in WP No.5290 of 2020

1 SRI BALAJI DESIGNER TILES
NO.156/2 EAST COAST ROAD INDIRA NAGAR
BRAMMADESAM TINDIVANAM TALUK
VILLUPURAM 604 301 ...PETITIONER in WP No.5292 of 2020

1 TVL.P.V.R.TRADE LINKS
REP BY ITS PARTNER MR. RAMESH PRASAD NO.
110 / 32 NA AMMOOR ROAD MANTHANGAL
MOTTUR RANIPET VELLORE 632 402
...PETITIONER in WP No.5717 of 2020

1 MALLANJCHETTIAR KANAGARAJAN
73 SIDCO INDUSTRIAL ESTATE POLLACHI ROAD
COIMBATORE 641021. ...PETITIONER in WP No.6066 of 2020

1 KANNAN GAS AGENCIES
REPRESENTED BY ITS PROPRIETOR NO. 11/1
ARCOT ROAD CHEYYAR THIRUVANNAMALAI
TAMIL NADU 604 407 ...PETITIONER in WP No.6362 of 2020

1 M/S.RAGAM POLYMOULDS PVT.LTD
REP BY ITS DIRECTOR MR.AMUL KUMAR BOHARA NO.
29/3C KIZHMENI VILLAGE CHINNAMBEDU POST
PONNERI TALUK THIRUVALLUR DISTRICT
THIRUVALLUR-601 206 ...PETITIONER in WP No.6471 of 2020

1 M/S.ENNORE CARGO CONTAINER
TERMINAL PVT LTD REP BY ITS MANAGING
DIRECTOR MR.XAVIER BRITTO NO.144 KONDAKARAI
VILLAGE S R PILLAYAM KONDAKARAI VILLAGE
CHENNAI-600 120 ... PETITIONER in WP No.6478 of 2020

1 VIJAY GOWTHAM ENGINEERING WORKS
REP BY ITS PARTNER MR.G.RAVI 211/A RS
ROAD INDRA NAGAR REDDIPALAYAM ATHIPATTU
TIRUVALLUR CHENNAI-600 120
... PETITIONER in WP No.6529 of 2020

1 M/S.NMN PLASTIC
797 THIRUVALLUR HIGH ROAD ANDERSANPET
NEMAM CHENNAI -600 124 REPRESENTED BY ITS
MANAGING PARTNER K.NALLARASU
... PETITIONER in WP No.6535 of 2020

1 M/S.ANDAVAN MOBILES
REP. BY ITS PROPRIETOR PADMINI NO.4/4
GANDHI ROAD SHOLINGHUR
VELLORE DISTRICT-632 102.
... PETITIONER in WP No.6621 of 2020

1 SRI KARPAGA VINAYAGA MOTORS
REP. BY ITS MANAGING PARTNER M.BABU NO.108
THIYAGADURGAM ROAD KALLAKURICHI-606 202
KALLAKURICHI DISTRICT
... PETITIONER in WP No.6693 of 2020

1 CHINNAPPAN VIJAYALAKSHMI
TRADE NAME C TEAM MEDIA 12 KANYA NAGAR
LAYOUT TVS NAGAR ROAD KAVUNDAMPALAYAM
COIMBATORE 641 030
... PETITIONER in WP No.6750 of 2020

1 M/S.V.D.C.TRADERS
REP. BY ITS PROPRIETOR V.D. PURUSHOTAMAN NO.
108 L.I.C. COLONY KAGITHAPATTRAI
VELLORE 632 012 VELLORE DISTRICT
... PETITIONER in WP No.6884 of 2020

1 RAVI ... PETITIONER in WP No.8197 of 2020

1 M/S.LAWRENCE AUTOMOTIVE PRIVATE LTD
REP BY ITS MANAGING DIRECTOR
AUTHORISED SIGNATORY MR.JOSEPH LAWERENCE NO.
76 BYE PASS ROAD SANNERKUPPAM POONAMALLEE
THIRUVALLUR TN-600 056
... PETITIONER in WP No.8811 of 2020

1 M/S.APPANRAJ ENTERPRISES
REP. BY ITS PROPRIETOR MR. P. APPANRAJ
NO. 2/69 PERIYAR STREET ATHANCHACHERI
PADAPPAI SRIPERUMPUDUR (TK)
KANCHIPURAM 601 310 ... PETITIONER in WP No.9227 of 2020

1 SURYA TANTECH
REP. BY ITS PARTNER VETRIVELAN HAVING
OFFICE AT 887/D 1ST FLOOR RMD COMPLEX
WEEKLY MARKET ROAD VANIYAMBADI 635 751.
... PETITIONER in WP No.11702 of 2020

1 M/S.MAANSAROVAR MOTORS PRIVATE LIMITED
REPRESENTED BY ITS DIRECTOR NO.
292 / 294 S.F.NO. 290 / 2 291 MOUNT
POONAMALLEE HIGH ROAD AYYAPPANTHANGAL
CHENNAI 600 056 ... PETITIONER in WP No.4471 of 2020

1 GANDHIRAJ ... PETITIONER in WP No.4777 of 2020

1 M/S.GANESH MOTORS
REP. BY ITS PARTNER - G.SURESH BABU
NO.14/5-A NEW KATPADI ROAD VELLORE 632 004
VELLORE DISTRICT. ... PETITIONER in WP No.4783 of 2020

1 M/S.SUSEE ENTERPRISES
REP. BY ITS PROPRIETOR - P.RAMESH NO.10/1-84
ROAD OPP DINESH HOSPITAL
VELLORE 632 001
ARANI DISTRICT. ... PETITIONER in WP No.4785 of 2020

1 M/S.SSM BUILDERS AND PROMOTERS
REP BY ITS MANAGING PARTNER K.SANTHANAM
S.NO.501 PUTHUR ROAD ALAPAKKAM
NEDUNGUNDRUM VILLAGE NEW PERUNGALATHUR
CHENGALPATTU TAMIL NADU 600 063
... PETITIONER in WP No.6230 of 2020

1 TVL.KUMARAN TRADERS
REPORESENTED BY ITS PARTNER
MR. G.THIRUKUMARAN PLOT NO. 33 NA G.S.T ROAD

SOMUNDESWARI NAGAR THAILAVARAM
KATTANKOLATHUR KANCHEEPURAM DISTRICT 603 203
... PETITIONER in WP No.6296 of 2020

1 TVL.RVS CONSTRUCTIONS
REPRESENTED BY ITS PROPRIETOR MR. RAVOOR
VASU SATHISH BABU NO.200 METTUPALAYAM
JOTHI NAGAR POST PONNERI -601 203.
... PETITIONER in WP No.6583 of 2020

1 J.NATESA CHETTIAR SON
REP. BY ITS PROPRIETOR A.NATESAN NO. 56
BAZZAR STREET POLUR
TIRUVANNAMALAI-606 803
... PETITIONER in WP No.6615 of 2020

1 M/S.RAHOOL ENGINEERING WORKS
F-1 F-H-4 NA1ASTALAKSHMI NAGAR MANGADU
POONAMALLEE CHENNAI 600 122 REPRESENTED BY
ITS PARTNER MR. S. SASIKUMAR
... PETITIONER in WP No.6996 of 2020

1 M/S. JAIN CARS AUTO SALES
PVT. LTD. REP. BY ITS CHIEF EXECUTIVE
OFFICER THIRUNAVUKKARASU 109 VENKATAPURAM
NEW VASOOR SATHUVACHARI VELLORE 632009
... PETITIONER in WP No.5012 of 2020

1 M/S. JAIN CARS PVT. LTD.
REP. BY ITS CHIEF EXECUTIVE OFFICER
THIRUNAVUKKARASU 109 VENKATAPURAM NEW
VASOOR SATHUVACHARI
VELLORE 632 009 ... PETITIONER in WP No.5019 of 2020

1 M/S. JAIN CARS PVT. LTD.
REP. BY ITS CHIEF EXECUTIVE OFFICER
THIRUNAVUKKARASU 109 VENKATAPURAM NEW
VASOOR SATHUVACHARI VELLORE 632 009
... PETITIONER in WP No.5021 of 2020

1 RAVI ... PETITIONER in WP No.5286 of 2020

1 M/S. BABUJI CIVIL CONSTRUCTION
REP. BY ITS PROPRIETOR C SARAVANAN
NO. 50 BAJANAI KOIL STREET
VILLUPURAM 605 602 ...PETITIONER in WP No.5800 of 2020

1 M/S. RADHA AUTOMOBILES
REPRESENTED BY ITS PARTNER MR.YASPAL SHARMA
NO. 37 G.S.T. ROAD TAMBARAM WEST
CHENNAI - 600 045 ... PETITIONER in WP No.4919 of 2020

1 M/S.SKS FOUNDATION INDIA PVT
LTD REPRED BY ITS DIRECTOR
MR. P.SIVAKUMAR NO. 54 1ST FLOOR GVT COMPLEX
VARADHARAJAPURAM NAZARTHPET CHENNAI 600 123
... PETITIONER in WP No.5000 of 2020

1 SRI PADMAVATHI PACKAGING
INDUSTRIES REPRESENTED BY MR.R.SENTHIL KUMAR
NO. 3/255 PADASALAI STRET VILANGADU PAKKAM
ROAD VADAKARAI POST
CHENNAI - 600 052 ... PETITIONER in WP No.5107 of 2020

1 SOUTHERN CARTONS
REP. BY ITS PARTNERN.C. RAJU S. NO. 285 / 5
PERUMAL KOIL STREET THIRUKANDALAM POST
THIRUVALLUR 601 103 ... PETITIONER in WP No.5108 of 2020

1 M/S.MOOLAI LEATHER EXPORTS
REP. BY ITS PROP. MOOLAI MD WASEEM NO.4/199
KATCHERI ROAD EXTENSION VANIYAMBADI
VELLORE DISTRICT. ... PETITIONER in WP No.5532 of 2020

1 M/S. SATHYA AUTO PVT. LTD.
REPRESENTED BY ITS CHIEF OPERATING OFFICER
MR.MURALIDHARAN NO. 866/4 VILLAGE NO.
126/230 MAPPEDU B VILLAGE
THIRUVALLUR DISTRICT-631 402
... PETITIONER in WP No.5537 of 2020

1 S7 CARS INDIA PVT LTD
REP. BY ITS EXECUTIVE DIRECTOR V. PRATHEEP
KUMARAN NO. 274/3 JAGIR REDDIPATTY
BANGLORE HIGHWAYS MAMANGAM SALEM 636 302
E-MAIL ID SKODA ACCOUNTS.SLM @ S7 Cars.COM
... PETITIONER in WP No.5554 of 2020

1 M/S.KPM SUPER SHOPEE
REP BY ITS PARTNER K.P.KUMAR NO.48 K.K.ROAD
VILLUPURAM-605 602 ... PETITIONER in WP No.5569 of 2020

1 M/S. THIRUMALA AGENCIES
REP. BY ITS PROPRIETOR M.BABU NO. 11
DHANDAPANI NADAR STREET PONNERI 601204
TIRUVALLUR DISTRICT ... PETITIONER in WP No.5618 of 2020

1 M/S.RATHNA AND CO
REP BY ITS T.M.MANOHARAN MANAGING PARTNER
288 SATHY ATHANI MAIN ROAD T.N.PALAYAM
GOBI TALUK ERODE 638 506
... PETITIONER in WP No.5676 of 2020

1 M/S.IDEAL FINISHING AGENCY
PVT LTD REP. BY ITS DIRECTOR M.MD. MUNEEER
NO. 17/7 FIRST FLOOR WUTHUCATTAN STREET
PERIAMET CHENNAI 600 003
... PETITIONER in WP No.5853 of 2020

1 M/S.IDEAL FINISHING AGENCY
PVT LTD REP. BY ITS DIRECTOR M.MD. MUNEEER
NO. 17/7 FIRST FLOOR WUTHUCATTAN STREET
PERIAMET CHENNAI 600 003
... PETITIONER in WP No.5855 of 2020

1 SRI VENKATESWARA ELECTRICALS
REPRESENTED BY ITS PROPRIETOR 7/ E / 116
RAJA VEEDHI CHENGAM THIRUVANNAMALAI
TAMIL NADU 606 701 ... PETITIONER in WP No.5972 of 2020

1 GLOBAL FE.C.FASTENERS
REP. BY ITS PROPRIETOR G. VISHNU S.F. NO.
459 LAKSHMIPURAM ROAD KARUNAI NAGAR SEVUR
VILLAGE KATPADI VELLORE 632 520
... PETITIONER in WP No.5974 of 2020

1 HARI AND CO
REP. BY ITS PROPRIETOR NO. 1566
THENDRAL NAGAR VENGIKKAL
THIRUVANNAMALAI 606 604 ... PETITIONER in WP No.6006 of 2020

1 M/S.JOTHIVIRUTCHAM
REP. BY ITS PROPRIETOR ARULMOZHIKARTHIKEYAN
NO.19 TRICHY TRUNK ROAD OPP. NEW BUS STAND
TPK NAGAR VILLUPURAM 605 602.
... PETITIONER in WP No.6142 of 2020

1 M/S.SRI VENKATESWARA ELECTRICALS AND HARDWARES
REP. BY ITS PROPRIETOR
VIJAYAKUMAR MALE/47 YEARS S/O. RAMALINGAM
38 MAILAM ROAD THIRUCHITRAMBALAM
VANUR TALUK
VILLUPURAM DISTRICT 605 111
... PETITIONER in WP No.6164 of 2020

1 M/S.VIJAY AGENCIES
REP BY ITS PROPRIETOR SARAVANAN KATHIRESAN
NO.500 M.T.H.ROAD PATTABIRAM
CHENNAI TIRUVALLUR 600 072
... PETITIONER in WP No.6234 of 2020

1 TVL.G.G.RAJ ENTERPRISES
REP. BY ITS PARTNER G.KUMARAN NO.32/H/4
MARKET STREET SHALINGHUR
VELLORE-631 102. ... PETITIONER in WP No.6244 of 2020

1 TVL.BABU MOTORS
REP BY ITS MANAGING PARTNER P.BABU NO.
722/2D 2E CHENNAI KUMBAKONAM HIGHWAY
VADAKUTHU VILLAGE CUDDALORE DISTRICT 607 308
... PETITIONER in WP No.6276 of 2020

1 M/S.MRIDUL STEEL COMPANY
REP. BY ITS PROP. R.ABHIJIT MALU NO.115
METRO TOWER 7TH FLOOR EVR PERIYAR SALAI
CHENNAI-84 ... PETITIONER in WP No.6481 of 2020

1 SREE SARAVANA ENGINEERING
BHAVANI PVT LTD 367/ A METTUR MAIN ROAD
BHAVANI ERODE-638 301
REP BY ITS MANAGING DIRECTOR
... PETITIONER in WP No.6483 of 2020

1 CHERMAKANI
PROPRIETOR OF M/S. SUDHARSAN AGENCY NO. 4
MAHATMA GANDHI STREET MARUDHUPANDIAR NAGAR
PADIYANALLUR RED HILLS CHENNAI 600 052
... PETITIONER in WP No.7042 of 2020

1 M/S.GOWTHAM TRADERS
REPRESENTED BY ITS PROPRITRIX MRS. G.
PUSHPALATHA PLOT NO. 38/39 MOOGAMBIGAI
NAGAR KUMMAGALAM TIRUVALLUR -601 204
... PETITIONER in WP No.7128 of 2020

1 M/S.GOWTHAM AGENCIES
REPRESENTED BY ITS PROPREITOR
MR.D.GOPINATHAN PLOT NO. 38 MOOGAMBIGAI NAGAR
TIRUVALLUR -601 204
... PETITIONER in WP No.7130 of 2020

1 AMMAN MOTORS
REP BY ITS PROPRIETOR K.PRAKASH 162/8D
CHENNAI MAIN ROAD KALLAKURICHI 606 202
... PETITIONER in WP No.7190 of 2020

1 SRI KRISHNA STORE
REP BY ITS PROPRIETOR R.PANEERSELVAM NO.5
SELLAM COMPLEX 222 MG ROAD VILLUPURAM
... PETITIONER in WP No.7386 of 2020

1 M/S. SHARON SOLUTIONS LIMITED
PLOT NO. A15-18 PIPDIC ELECTRONIC PARK
THIRUBHUVANAI PUDUCHERRY - 605 107
REPRESETED BY ITS DIRECTOR MS. UMA MAHESWARI
... PETITIONER in WP No.550 of 2020

1 M/S. AMZEN MACHINES PRIVATE
LIMITED REP. BY ITS DIRECTOR. VIVEK MALIK
NEW NO. 127 KILLACHERY PANCHAYAT
GOVINDAMEDU VILLAGE THIRUVALLUR 631402
... PETITIONER in WP No.2717 of 2020

1 M/S.HI-ESTEEM PRESSINGS AND
FABRICATIONS PLOT NO.10 SHOP NO. 3 4 5
VENGAIVASAI MAIN ROAD VENGAIVASAI
SANTOSHAPURAM MEDAVAKKAM CHENNAI 73
... PETITIONER in WP No.2729 of 2020

1 JEYARAMAN MANI
14 AVALAPPEN STREET SUNDARAMBAL NAGAR
TAMBARAM SANATORIUM CHENNAI 600047
... PETITIONER in WP No.2748 of 2020

1 SUNDAR PREMKUMAR
REP. BY ITS PROPRIETOR OF PREM AGENCIES NO.
23 VALLI JAYAM NAGAR MOTTUR NEAR KUMARAN
HOSPITAL VELLORE 632001
VELLORE DISTRICT ... PETITIONER in WP No.4883 of 2020

1 M/S.SKS FOUNDATION INDIA PVT
LTD REPRESENTED BY ITS DIRECTOR
MR. P.SIVAKUMAR NO. 54 1ST FLOOR GVT COMPLEX
VARADHARAJAPURAM NAZARTHPET CHENNAI 600 123
... PETITIONER in WP No.5002 of 2020

1 OUMA ABRAR AHMAD
PROPRIETOR OF MEEZAN TRADERS 38/1 MOTTU
LOLLAI JALAL ROAD AMBUR VELLORE 635 802
... PETITIONER in WP No.5694 of 2020

1 OUMA ABRAR AHMAD
PROPRIETOR OF MEEZAN TRADERS 38/1 MOTTU
LOLLAI JALAL ROAD AMBUR
VELLORE 635 802 ... PETITIONER in WP No.5698 of 2020

1 THARRINI FOAM
REP. BY ITS PROPRIETOR MR.S. AZHAGAPPAN NO.
103 PETHIKUPPAM GATE OLD BYE PASS ROAD
GUMMIDIPUNDI 601 201 ... PETITIONER in WP No.5702 of 2020

1 THARRINI FOAM
REP. BY ITS PROPRIETOR MR.S. AZHAGAPPAN NO.
103 PETHIKUPPAM GATE OLD BYE PASS ROAD
GUMMIDIPUNDI 601 201 ... PETITIONER in WP No.5705 of 2020

1 M/S. JAIN CARS AUTO SALES PVT. LTD.
REP. BY ITS CHIEF EXECUTIVE
OFFICER THIRUNAVUKKARASU 109 VENKATAPURAM
NEW VASOOR SATHUVACHARI VELLORE 632009
... PETITIONER in WP No.5005 of 2020

1 R.K.STEEL MANUFACTURING COMPANY PRIVATE LIMITED
REP. BY ITS MANAGING
DIRECTOR PRAMOD KUMAR BHALOTIA 138/ 139
VICHOOR MAIN ROAD PONNERI CHENNAI 600103
... PETITIONER in WP No.5951 of 2020

1 M/S. JAIN CARS AUTO SALES PVT. LTD.
REP. BY ITS CHIEF EXECUTIVE
OFFICER THIRUNAVUKKARASU 109 VENKATAPURAM
NEW VASOOR SATHUVACHARI VELLORE 632009
... PETITIONER in WP No.5008 of 2020

1 D.M.KATHIRANAND
SOLE PROPRIETOR M/S. CASH CARRY NO. 7 5TH
EAST CROSS STREET GANDHI NAGAR VELLORE
TAMIL NADU 632 006 ... PETITIONER in WP No.6863 of 2020

1 M/S.KANNAN DAMODARAN
REP. BY ITS PROPRIETOR - K.DHAMODARAN NO.189
LONG BAZAAR VELLORE 632 001
VELLORE DISTRICT. ... PETITIONER in WP No.4790 of 2020

1 J. GOPALAKRISHNAN
REP. BY ITS PROPRIETOR OF FARM CARE
MARKETERS NO.5 NEW GYE - PASS ROAD GANDHI
STREET KONAVATTAM VELLORE 632 013
VELLORE DISTRICT. ... PETITIONER in WP No.4794 of 2020

1 M/S. SRI VIJAYAGANAPATHY STORES
REP. BY ITS PARTNER U.VIKESH 109
EASWARAN KOIL STREET
PONDICHERRY 605001 ... PETITIONER in WP No.4798 of 2020

1 M/S.GANESH BIKES
REP. BY ITS PARTNER -G.SURESH BABU NO.78
ARNI ROAD SAINATHAPURAM VELLORE 632 002
VELLORE DISTRICT. ... PETITIONER in WP No.4803 of 2020

1 M/S.SENTHIL TRADERS
REP. BY ITS PARTNER NO.95/38 KALAVAI ROAD
ARCOT 632 503. ... PETITIONER in WP No.4806 of 2020

1 M/S. PROFESSIONAL SHOES
REP. BY ITS PARTNER - MOHAMED FAZIL NO. 15
ASHWINI COMPLEX FILTERBED ROAD VELLORE
632001 VELLORE DISTRICT
... PETITIONER in WP No.4875 of 2020

1 M/S. SKY WORLD
REP. BY ITS PROPRIETOR - R.YOGESH KUMAR NO.
21/ 1 BIG BAZAAR STREET ARANI 632311
TIRUVANNAMALAI DISTRICT .. PETITIONER in WP No.4879 of 2020

1 P.GEETHANJALI ... PETITIONER in WP No.7206 of 2020

1 M/S. PARVATHI AGENCIES
REP. BY ITS PROPRIETOR M ANBU NO. 1
RAMASAMY REDDY STREET TV PADI PONNERI
TIRUVALLUR 601204 ... PETITIONER in WP No.5803 of 2020

1 BABLASA ... PETITIONER in WP No.5916 of 2020

1 M/S.SRI GANESH AGENCIES
REP. BY ITS PROPERIETOR
MR.A.GANESH NO.85 ATHAYULLA CROSS STREET
PONNERI TIRUVALLUR 601 204.
... PETITIONER in WP No.6185 of 2020

1 M/S.SRI MURUGAN SUPER MARKET
REP. BY ITS PARTNER MR.S.SIVAKUMAR NO.
464/5A NEW CAR STREET POONERI
TIRUVALLUR 601 204. ... PETITIONER in WP No.6188 of 2020

1 M/S.V.D.C.TRADERS
REP. BY ITS PROPRIETOR D. LAKSHMI NO.71 MAIN BAZAAR
VELLORE 632 004 VELLORE DISTRICT
... PETITIONER in WP No.6886 of 2020

1 M/S.YEKO ENTERPRISES PRIVATE
LIMITED REP BY ITS MANAGING DIRECTOR MR.G.
NARAYANAN B8 SIDCO INDUSTRIAL ESTATE
SIPCOT HOSUR 635126 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12478 of 2020

1 M/S.SIVASAKTHI POWER SERVICES
PRIVATE LTD REP BY ITS MANAGING DIRECTOR K.
VARADHARAJAN NO.99 SOWBERNIKA GARDEN NEAR
HP GAS GODOWN PONDY CUDDALORE MAIN ROAD
ARIYANKUPPAM PONDICHERRY 605 007
... PETITIONER in WP No.3472 of 2020

1 M/S. SSM BUILDERS AND PROMOTERS
REP. BY ITS MANAGING PARTNER
MR.K.SANTHANAM S.NO.501 PUTHUR ROAD ALAPAKKAM
NEDUNGUNDRUM VILLAGE NEW PERUNGALATHUR
CHENGALPATTU. ... PETITIONER in WP No.12492 of 2020

1 M/S. JEEVA INDUSTRIES
REP BY ITS PROPRIETOR MR. ANANDHAN SUDHAKAR
SF NO. 495/1 BALAJI NAGAR
CHINNA ELASAGIRI SIPCOT PHASE 1 HOSUR 635 126
KRISHNAGIRI DISTRICT ... PETITIONER in WP No.12588 of 2020

1 M/S. JIT AUTO COMP.
REP BY ITS MANAGING PARTNER
MR. K. VELMURUGAN E-19J SIPCOT INDUSTRIAL COMPLEX
SIPCOT PHASE - II HOSUR - 635109
KRISHNAGIRI DISTRICT ... PETITIONER in WP No.12592 of 2020

1 M/S. SASHI ENTERPRISES
REP BY ITS PROPRIETOR R.KANAGARAJ E-25
PHASE VI SIDCO SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126 KRISHNAGIRI DT
... PETITIONER in WP No.12639 of 2020

1 TVL.VIJAYARANGA MUDALIAR NARAYANAN
NO. 1 / 66 MEDUR MAIN ROAD MEDUR
VILLAGE AND POST PONNERI 601 204
... PETITIONER in WP No.7065 of 2020

1 M/S.P.R.ENTERPRISES
REP BY ITS PROPRIETOR S.VINOTH KUMAR
NO.149/1A NTR NAGAR MOOKANDAPALLI POST
HOSUR-635 126 KRISHNAGIRI DT
... PETITIONER in WP No.12656 of 2020

1 M/S.MICRO TECH CNC PRIVATE
LIMITED REP BY ITS DIRECTOR MR.P.RAVI
16-E KRISHNAGIRI MAIN ROAD SIPCOT - II
HOSUR - 635109 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12660 of 2020

1 M/S.GUPTA POWER INFRASTRUCTURE
LIMITED (REP BY SENIOR MANAGER
MARKETING) D10/S1 SIPCOT INDUSTRIAL
COMPLEX GUMMUDIPOONDI 601 201 TIRUVALLUR
TAMIL NADU INDIA ... PETITIONER in WP No.3799 of 2020

1 M/S.ANNAI INFRA DEVELOPERS LTD
REPRESENTED BY ITS MANAGING DIRECTOR
S. ASHOK KUMAR 2/9 A N TOWERS
DR.SATHIYAMOORTHY HOSPITAL ROAD OPPOSITE
BROUGH ROAD ERODE 638 011
... PETITIONER in WP No.5914 of 2020

1 DYNAMIC S S.ENGINEERING CONSTRUCTIONS
PRIVATE LIMITED C4 AMUTHINI
FLATS 2ND FLOOR VENKATESH NAGAR
VIRUGAMBAKKAM CHENNAI-92 REP. BY ITS
MANAGING DIRECTOR P.GUNASEKARAN
... PETITIONER in WP No.6562 of 2020

1 M/S.VETRI VIGAAS AUTO TECH
REP.BY ITS PARTNER MR.V.SUNDARAMOORTHY
B16A SIDCO INDUSTRIAL ESTATE SIPCOT-1
HOSUR 635 126 KRISHNAGIRI DISTRICT.
... PETITIONER in WP No.12648 of 2020

1 M/S. DYNAMIC TOOLING SYSTEMS
REP.BY ITS PARTNER MR.C.RAMESH S.NO.14/2
PLOT NO.2-4 DTS COMPLEX ANUMEPALLI
SIPCOT HOSUR -635 126
KRISHNAGIRI DISTRICT. ... PETITIONER in WP No.12653 of 2020

1 M/S.SRINIVASA STAMPINGS
REP BY ITS PROPRIETOR MR.M.PAPAIAH NO.4 /
77 J86 E4 BEDARAPALLI SIPCOT POST
HOSUR -635126 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12667 of 2020

1 M/S. ARAVIND ENTERPRISE
REP BY ITS PROPRIETOR MR.GNANASEKARAN B16
SIDCO INDUSTRIAL ESTATE SIPCOT - 1
HOSUR - 635126
KRISHNAGIRI DISTRICT ... PETITIONER in WP No.12673 of 2020

1 M/S. THIRUMALA METAL FINISHERS
REP BY ITS PROPRIETOR MR.S.MOORTHY
NO.81/1 RAJESWARI LAYOUT BEGAPALLI POST
SIPCOT 1 HOSUR - 635126
KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12686 of 2020

1 M/S.IMG ENTERPRISES
REP.BY ITS PROPRIETOR MR.VR.GOPINATH NO.
151 RAJESWARI LAYOUT BEGAPALLI SIPCOT-1
HOSUR -635126 KRISHNAGIRI DISTRICT.
... PETITIONER in WP No.12727 of 2020

1 M/S. DHANALAKSHMI ENGINEERING
REP.BY ITS PROPRIETOR P.SUBRAMANI
S.NO.357 BALAJI NAGAR BEDRAPALLI SIPCOT
HOSUR 635 126 KRISHNAGIRI DISTRICT.
... PETITIONER in WP No.12625 of 2020

1 M/S. ZIGMA PRESSINGGS
REP BY ITS PROPRIETOR MR. K. GANESAN NO
2/163 KELAVARAPALLI DAM ROAD BHARATHI NAGAR
HOSUR 635109 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12627 of 2020

1 M/S. KAIZEN INDUSTRIES
REP.BY ITS PROPRIETOR V.RANGARAJAN
C 28/2 PHASE I SIDCO INDUSTRIAL ESTATE
HOSUR 635 126. ... PETITIONER in WP No.12661 of 2020

1 M/S.N.S.PERIASAMY AND CO
10 NATHAKATTUR MAIN ROAD KOLANALLI PST
ERODE 638 154 REP BY ITS MANAGING PARTNER
... PETITIONER in WP No.6875 of 2020

1 M/S. DREAM TEL
1/2 BOSE BAZAAR NEAR RAMAR KOVIL HOSUR
KRISHNAGIRI 635 109
... PETITIONER in WP No.6879 of 2020

1 M.S.SM PRESSING
REP BY ITS PARTNER MR. VIMALANATHAN E-18
5TH PHASE SIDCO INDUSTRIAL ESTATE HOSUR
635126 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12629 of 2020

1 M/S. BAKYA ENGINEERING INDUSTRIES
REP.BY ITS PROPRIETOR MR.VETRAYAN
RAMESH S.NO.118/1C VENKAT REDDY LAYOUT
ANUMANAPALLI VILLAGE BEGAPALLI POST
SIPCOT -1 HOSUR -635 126
KRIHSNAGIRI DISTRICT ... PETITIONER in WP No.12837 of 2020

1 M/S. SRI LAKSHMI PRECISION
TOOLS REP.BY ITS PROPRIETRIX MS.M.LEELA
S.NO.614 10TH CROSS KAMARAJAR NAGAR
CHINNA ELASAGIRI SIPCOT POST HOSUR -635
126 KRISHNAGIRI DISRICT
... PETITIONER in WP No.12710 of 2020

1 M/S. DELTA CNC APPLICATIONS
REP BY ITS PARTNER MR.J.VISHWANATHAN C-3
SIDCO INDUSTRIAL ESTATE PHASE - 1 SIPCOT
HOSUR - 635126 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12755 of 2020

1 M/S.SHIVAM POLY PRODUCTS
REP BY ITS PROPRIETOR MR.K.SRIDHAR PLOT NO
820 9A SHIVAM HOUSE PERANDAPALLI POST HOSUR
635109 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.12730 of 2020

1 M/S. CLASSIC WELDING PRODUCTS (P) LTD
REPRESENTED BY ITS DIRECTOR N.C. JAYARAM
G12 13 PHASE IX SIPCOT PHASE I
HOSUR 635 126 KRISHNAGIRI DISTRICT
... PETITIONER in WP No.5915 of 2020

Vs.

1 THE DEPUTY COMMISSIONER
POONMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE OFFICE OF THE DEPUTY /
ASSISTANT COMMISSIONER OF GST AND CENTRAL
EXCISE CHENNAI- 600 056
... RESPONDENT in WP No.28437 of 2019

1 SUPERINTENDENT OF CGST AND
CENTRAL EXCISE OFFICE OF THE SUPERINTENDENT
OF CGST AND CENTRAL EXCISE TAMBARAM RANGE
PLOT NO. 40 RANGA COLONY RAJAKILPAKKAM
CHENNAI 600 073. ... RESPONDENT in WP No.29998 of 2019

1 THE ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE PUDUCHERRY
DIVISION -II 14 MUNICIPAL STREET AZEEZ
NAGAR PUDUCHERRY 605 010

2 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE RANGE II B PUDUCHERRY
DIVISION -II 14 MUNICIPAL STREET AZEEZ
NAGAR PUDUCHERRY 605 010.

3 THE BRANCH MANAGER
STATE BANK OF INDIA BOMBAY MUTUAL BUILDING
232 NSC BOSE ROAD CHENNAI 600 001.
... RESPONDENT in WP No.31081 of 2019

1 THE ASSISTANT COMMISSIONER
POONAMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE C-48 TNHB BUILDING ANNA
NAGAR CHENNAI 600 040

2 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
POONAMALLEE II RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI 600 056

3 THE BRANCH MANAGER
HDFC BANK LIMITED 98/99 DUAL GARDENS MOUNT
POONAMALLEE ROAD PORUR CHENNAI 600 116
... RESPONDENT in WP No.4468 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
MADURANGAM RANGE I RANGE
NO.64 ALAGESAN NAGAR CHENGALPATTU 603001.
... RESPONDENT in WP No.5918 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE VELLORE
DIVISION CENTRAL REVENUE BUILDING OFFICERS
LINE VELLORE 632 001

2 THE ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING OFFICERS LINE
VELLORE 632 001

3 THE BRANCH MANAGER
INDIAN BANK 78 AZAD THORAPADI 632 002

4 UNION OF INDIA
REP BY ITS SECRETARY MINISTRY OF FINANCE
DEPARTMENT OF REVENUE NORTH BLOCK NEW
DELHI 110 001 ... RESPONDENT in WP No.6223 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANGE IIB 4TH FLOOR
NO.14 MUNCIPAL STREET AZIZ NAGAR
REDDIARPALAYAM PUDUCHERRY 605 010.
... RESPONDENT in WP No.3331 of 2020

1 THE SUPERINTENDENT OF CENTRAL TAX
IRUNGATTUKOTTAI RANGE
IRUNGATTUKOTTAI DIVISION 42 TRUNK ROAD
POONAMALLEE CHENNAI 600056
... RESPONDENT in WP No.3660 of 2020

1 THE SUPERINTENDENT OF CGST AND
CENTRAL EXCISE TAMBARAM RANGE PLOT NO.
40 RANGA COLONY RAJAKILPAKKAM CHENNAI 73
... RESPONDENT in WP No.3858 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE TAMBARAM RANGE
CHENNAI - 600 073 ... RESPONDENT in WP No.3899 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE TAMBARAM RANGE
CHENNAI - 600 073 ... RESPONDENT in WP No.3902 of 2020

1 THE DY. COMMISSIONER GST AND
CENTRAL EXCISE IRUNGATUKOTTAI DIVISION C-48
TNHB II AVENUE I 86 II FLOOR
ANNA NAGAR CHENNAI 600 040

2 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT CENTRAL TAX
PADDPAI - RANGE IRUNGATUKOTTAI DIVISION C-48
TNHB II AVENUE I 86 II FLOOR ANNA
NAGAR CHENNAI 600 040
... RESPONDENT in WP No.4633 of 2020

1 THE SUPERINTENDENT
O/O.THE SUPERINTENDENT OF GST AND CENTRAL
EXCISE RANGE III B 48/1 III FLOOR AJEEZ
NAGAR MAIN ROAD REDDIYARPALAYAM
PUDUCHERRY 605 010

2 THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PUDUCHERRY DIVISION
III NO. 14 MUNICIPAL STREET AJEEZ NAGAR
REDDIYARPALAYAM PUDUCHERRY 605 010

3 THE BRANCH MANAGER
HDFC BANK LTD NO. 360 M.G.ROAD
PUDUCHERRY 605 001 ... RESPONDENT in WP No.4745 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT
... RESPONDENT in WP No.4885 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KATPADI RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE
VELLORE 632001 VELLORE DISTRICT
... RESPONDENT in WP No.4890 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE
VELLORE 632001 VELLORE DISTRICT
... RESPONDENT in WP No.4892 of 2020

1 THE SUPERINTENDENT OF CGST
AND CENTRAL EXCISE POONAMALLEE I RANGE
NO. 42 TRUNK ROAD POONAMALLEE
CHENNAI 600 056 ... RESPONDENT in WP No.4904 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE -632 001

2 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE -632 001

3 THE BANK MANAGER
STATE BANK OF INDIA NEW KATPADI ROAD
VELLORE TAMIL NADU PIN 632 004
... RESPONDENT in WP No.4912 of 2020

1 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VELLORE DIVISION
CENTRAL REVENUE BUILDING BARRACKS MAIDAN
VELLORE.

2 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VANIYAMBADI RANGE
VANIYAMBADI.

3 THE BRANCH MANAGER
STATE BANK OF INDIA C.L.ROAD KHADERPET
VANIYAMBADI ... RESPONDENT in WP No.5045 of 2020

1 THE SUPERINTENDENT
TRIPLICANE V RANGE TRIPLICANE DIVISION
CHENNAI NORTH COMMISSIONERATE GST BHAWAN
ANNEXE BUILDING NUNGAMBAKKAM
CHENNAI 600 034 ... RESPONDENT in WP No.5048 of 2020

1 THE SUPERINTENDENT
TRIPLICANE V RANGE TRIPLICANE DIVISION
CHENNAI NORTH COMMISSIONERATE GST BHAWAN
ANNEXE BUILDING NUNGAMBAKKAM
CHENNAI 600 034 ... RESPONDENT in WP No.5051 of 2020

1 THE SUPERINDENT OF GST AND
CENTRAL EXCISE PONNERI I RANGE OFFICE OF THE
SUPERINTENDENT OF CGST AND CENTRAL EXCISE NO.
41/1 RAILWAY STATION ROAD PONNERI 601 204

2 THE ASSISTANT COMMISSIONER OF CGST AND
CENTRAL EXCISE PONNERI DIVISION
CHENNAI OUTER COMMISSIONERATE R-40 A-1
100 FEET ROAD MOGAPPAIR CHENNAI 600 037

3 THE BRANCH MANAGER
STATE BANK OF INDIA NEW THERACHI STREET
TIRUVALLUR ... RESPONDENT in WP No.5088 of 2020

1 SUPERINTENDENT
AMBATTUR OUTER RANGE OFFICE OF THE
SUPERINTENDENT OF CENTRAL TAX AND CENTRAL
EXCISE R-40 A-1 100 FEET ROAD MUGAPPAIR
CHENNAI 600 037

2 ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI DIVISION NO.
41/1 RAILWAY STATION ROAD PONNERI 601204
... RESPONDENT in WP No.5105 of 2020

1 SUPERINTENDENT
OFFICE OF THE ASSISTANT COMMISSIONER OF GST
AND CENTRAL EXCISE VELLORE DIVISION CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 ... RESPONDENT in WP No.5111 of 2020

2 HDFC BANK
REPRESENTED BY ITS BRANCH MANAGER GANDJHI
NAGAR BRANCH VELLORE 632 006

3 ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING OFFICERS LINE
VELLORE 632 001 ... RESPONDENT in WP No.5111 of 2020

1 SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KRISHNAGIRI RANGE NO. 65/19
FIRST CROSS THAMMANNA NAGAR CO-OPERATIVE
COLONY KRISHNAGIRI 635 001
... RESPONDENT in WP No.5167 of 2020

1 SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KRISHNAGIRI RANGE NO. 65/19
FIRST CROSS THAMMANNA NAGAR CO-OPERATIVE
COLONY KRISHNAGIRI 635 001
... RESPONDENT in WP No.5169 of 2020

1 THE DEPUTY COMMISSIONER OF CENTRAL TAX
SRIPERUMBUDUR DIVISION CHENNAI
OUTER COMMISSIONERATE C-48 TNHB BUILDING
ANNA NAGAR CHENNAI 600040

2 THE SUPERINTENDENT OF CENTRAL
EXCISE MAMBAKKAM RANGE SRIPERUMBUDUR
DIVISION CHENNAI OUTER COMMISSIONERATE
CHENNAI 600058

3 THE BRANCH MANAGER
M/S. FEDERAL BANK LIMITED IFSC. FDRL0001100
NO. 61 SVS CLUB BUILDING ANNA SALAI
MOUNT ROAD CHENNAI 600002
... RESPONDENT in WP No.5173 of 2020

1 THE SUPERINTENDENT OF CENTRAL
TAX THIRUVALLUR I RANGE NO.46 VALLALAR
STREET PERIAKUPPAM THIRUVALLUR 602 001

2 THE ASSISTANT COMMISSIONER OF CGST AND CENTRAL EXCISE
POONAMALLEE
DIVISION TNHB NEWRY TOWERS ANNA NAGAR
CHENNAI 40 ... RESPONDENT in WP No.5190 of 2020

1 THE SUPERINTENDENT OF CENTRA
L TAX PONNERI II RANGE NO.41/1 RAILWAY
STATION ROAD PONNERI 601 204

2 THE ASSISTANT COMMISSIONER OF CGST AND CENTRAL EXCISE
PONNERI DIVISION
R-40/A-1 MOGAPPAIR EAST CHENNAI 600 037
... RESPONDENT in WP No.5193 of 2020

1 THE ASSISTANT COMMISSIONER OF CGST AND CENTRAL EXCISE
PONNERI DIVISION
OUTER COMMISSIONERATE 100 FEET ROAD
MOGAPPAIR CHENNAI 600037

2 THE SUPERINTENDENT OF GST AND CENTRAL TAX
PONNERI 1 RANGE M.M. NAGAR
DIVISION NO.41/ 1 RAILWAY STATION ROAD
PONNERI 601204

3 BANK MANAGER
INDIAN OVERSEAS BANK 666 THIRUVOTTIYUR
HIGH ROAD THIRUVOTTIYUR CHENNAI
... RESPONDENT in WP No.5197 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF CGST AND
CENTRAL EXCISE TAMBARAM RANGE PLOT NO. 40
RANGA COLONY RAJAKILPAKKAM CHENNAI 73
... RESPONDENT in WP No.5207 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
MADURANTAGAM I RANGE 64
ALAGESAN NAGAR CHENGELPATTU 603 001
... RESPONDENT in WP No.5290 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
MADURANTAGAM I RANGE 64
ALAGESAN NAGAR CHENGELPATTU 603 001
... RESPONDENT in WP No.5292 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE RANIPET III RANGE
RANIPET DIVISION SIPCOT INDUSTRIAL COMPLEX
RANIPET VELLORE 632 403

2 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
SIPCOT INDUSTRIAL
COMPLEX RANIPET DIVISION RANIPET 632 403

3 THE BRANCH MANAGER
STATE BANK OF INDIA WALAJAPET RANIPET 632 513

4 UNION OF INDIA
REPRESENTED BY ITS SECRETARY MINISTRY OF
FINANCE DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI 110 001 ... RESPONDENT in WP No.5717 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
1/1D INDUSTRIAL ESTATE POST
KURICHI NEW TOWN COIMBATORE 641021.
... RESPONDENT in WP No.6066 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE THIRUVANNAMALAI RANGE
VILLUPURAM DIVISION CHENNAI OUTER
COMMISSIONERATE NO. 26 GOPAL PILLAIYAR
KOIL STREET THIRUVANNAMALAI 606 601
... RESPONDENT in WP No.6362 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE DEPUTY/ ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE PONNERI I RANGE NO.
41/1 RAILWAY STATION ROAD PONNERI-601 204

2 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
OFFICE OF THE
DEPUTY/ ASSISTANT COMMISSIONER OF GST AND
CENTRAL EXCISE PONNERI I RANGE PONNERI
DIVISION NO.46 VALLALAR STREET
PERIAKUPPAM THIRUVALLUR 602 001
... RESPONDENT in WP No.6471 of 2020

1 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
PONNERI DIVISION
NO.41/1 FIRST FLOOR RAILWAY STATION ROAD
(OPP.TO GOVT BOYS HR.SEC.SCHOOL)
PONNERI-601 204

2 THE SUPERINTENDENT
PONNERI II RANGE NO.41/1 FIRST FLOOR RAILWAY STATION ROAD (OPP.TO GOVT BOYS HR.SEC. SCHOOL) PONNERI-601 204

3 THE MANAGER
INDIAN BANK NO.66 RAJAJI SALAI
CHENNAI-600 001 ... RESPONDENT in WP No.6478 of 2020

1 THE ASSISTANT COMMISSIONER OF CGST AND CENTRAL EXCISE
PONNERI DIVISION
37/R - 40 A1 100 FEET ROAD MOGAPPAIR
CHENNAI-600 037

2 THE BANK MANAGER
CORPORATION BANK TYSON COMPLEX OPP-POLICE STATION MINJUR CHENNAI-601 203
... RESPONDENT in WP No.6529 of 2020

1 THE DEPUTY COMMISSIONER OF
CGST AND CENTRAL EXCISE POONAMALLEE DIVISION CHENNAI OUTER COMMISSIONERATE
C-48 TNHB BUILDING ANNA NAGAR
CHENNAI -600 040

2 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
POONAMALLEE-II RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI - 600 056

3 THE BANK MANAGER
INDIAN OVERSEAS BANK S.NO. 162/1
THIRUVALLUR HIGH ROAD S.NO. 162/1
THIRUVALLUR HIGH ROAD THIRUMAZHISAI 600 124.
... RESPONDENT in WP No.6535 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE RANIPET III RANGE RANIPET DIVISION SIPCOT INDUSTRIAL COMPLEX
RANIPET-632 403 VELLORE DISRICT
... RESPONDENT in WP No.6621 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KALLAKURICHI RANGE
VILLUPURAM-605 602 VILLUPURAM
... RESPONDENT in WP No.6693 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE COIMBATORE IA RANGE ROOM NO.
6 I ST FLOOR ANNEX BUILDING GST BHAVAN
6 / 7 ATD STREET RACE COURSE ROAD
COIMBATORE 641 018 ... RESPONDENT in WP No.6750 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE VELLORE
632 001 VELLORE DISTRICT
... RESPONDENT in WP No.6884 of 2020

1 THE SUPERITENDENT OF GST AND
CENTRAL EXCISE MADURANTHAGAM I RANGE 64
ALAGESAN NAGAR CHENGALPATTU-603001

2 ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VILLUPURAM DIVISION
NO.9-A SOLAI NAGAR SUDHAGAR NAGAR
VILLUPURAM-605602

3 MANAGER
INDIAN BANK 453 JAWAHARLAL NEHRU ST.
TINDIVANAM VILLUPURAM-604 202
... RESPONDENT in WP No.8197 of 2020

1 THE ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE POONAMALLEE
DIVISON CHENNAI OUTER COMMISIONERATE C-48
TNHB BUILDING ANNA NAGAR CHENNAI-40

2 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
PONNAMAALLEE-I RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI-600056.

3 THE BANK MANAGER
STATE BANK OF INDIA NEW KATPADI ROAD
VELLORE-632 004. ... RESPONDENT in WP No.8811 of 2020

1 THE DEPUTY COMMISSIONER
OF GST AND CENTRAL EXCISE IRUNGATTUKOTTAI
OUTER DIVISION CHENNAI OUTER
COMMISSIONERATE C 48 TNHB BUILDING ANNA
NAGAR CHENNAI 40

2 THE BRANCH MANAGER
INDIAN OVERSEAS BANK NO. 539 / 3 BAZAR
STREET PADAPPAI KANCHIPURAM 601 301

3 THE UNION OF INDIA
REPRESENTED BY ITS SECRETARY MINISTRY OF
FINANCE DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI 110 001.(R3 GIVEN UP VIDE ORDER
DT 15/7/2020 MADE IN W.P.No.9227/2020.
... RESPONDENT in WP No.9227 of 2020

1 OFFICE OF THE SUPERINTENDENT
OF GST AND CENTRAL EXCISE
CHENNAI - OUTER VELLORE DIVISION VANIYAMBADI RANGE
NO.392/A 2/B C.I.ROAD
VANIYAMBADI - 635 751.

2 OFFICE OF THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE
CHENNAI - OUTER VELLORE DIVISION CENTRAK
REVENUE BUILDING BARRACKS MAIDAN VELLORE.

3 THE BRANCH MANAGER
CITY UNION BANK LIMITED SK.ROAD
KRISHNAPURAM AMBUR TAMIL NADU - 635 802.
... RESPONDENT in WP No.11702 of 2020

1 THE ASSISTANT COMMISSIONER
POONAMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE C-48 TNHB BUILDING ANNA
NAGAR CHENNAI 600 040

2 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
POONAMALLEE II RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI 600 056

3 THE BRANCH MANAGER
HDFC BANK LIMITED 98/99 DUAL GARDENS MOUNT
POONAMALLEE ROAD PORUR CHENNAI 600 116
... RESPONDENT in WP No.4471 of 2020

1 THE SUPERINTENDENT OF CENTRAL TAX
VILLUPURAM RANGE VILLUPURAM
DIVISION 9A SOLAI NAGAR SUDHAKAR NAGAR
VILLUPURAM.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE VILLUPURAM DIVISION
VILLUPURAM. ... RESPONDENT in WP No.4777 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE VELLORE
632 001 VELLORE DISTRICT.
... RESPONDENT in WP No.4783 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT.
... RESPONDENT in WP No.4785 of 2020

1 THE SUPERINTENDENT OF CENTRAL TAX
CHENGALPATTU RANGE MARAIMALAI NAGAR
DIVISION 40 RANGA COLONY RAJAKILPAKKAM
CHENNAI 600 073 ... RESPONDENT in WP No.6230 of 2020

1 THE SUPERINTENDENT OF CENTRAL TAX
CHENGALPATTU RANGE MARIMALAI NAGAR
DIVISION PLOT NO. 40 RANGA COLONY
RAJAKILPAKKAM CHENNAI 600 073

2 THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE MARIMALAI NAGAR
DIVISION PLOT NO. 40 RANGA COLONY
RAJAKILPAKKAM CHENNAI 600 073

3 BANK MANAGER
INDIAN BANK NO. 5 GST ROAD GUDUVANCHERY
KANCHEEPURAM DISTRICT PIN 603 202
... RESPONDENT in WP No.6296 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI RANGE 2 PONNERI
DIVISION CHENNAI - OUTER COMMISSIONERATE NO.
37/R-40 A-1 100 FEET ROAD MOGAPPAIR
CHENNAI -37.

2 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
PONNERI DIVISION
CHENNAI - OUTER COMMISSIONERATE NO. 37/R-40
A-1 100 FEET ROAD MOGAPPAIR CHENNAI -37.

3 THE BRANCH MANAGER
ANDHRA BANK VEMBAKKAM BRANCH NO. 496 21
VEMBAKKAM ROAD PONNERI THIRUVALLUR DIST
TAMIL NADU - 601 204.
... RESPONDENT in WP No.6583 of 2020

1 SUPERINTENDENT
VILLUPURAM DIVISION TIRUVANNAMALAI RANGE
CHENNAI OUTER COMMISSIONERATE OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE NO.
26/42 GOPAL PILLAYAR KOIL STREET
THIRUVANNAMALAI DISTRICT

2 STATE BANK OF INDIA
REPRESENTED BY ITS BRANCH MANAGER NO. 71/C
VEERAPPAN STREET POLUR
TIRUVANNAMALAI -606 803

3 ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VILLUPURAM DIVISION
NO. 9A SOLAI NAGAR SUDHAGAR NAGAR
VILLUPURAM -605 602 ... RESPONDENT in WP No.6615 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT CGST AND
CENTRAL EXCISE POONAMALLEE I RANGE 42 TRUNK
ROAD POONAMALEE CHENNAI 600 056
... RESPONDENT in WP No.6996 of 2020

1 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

2 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

3 THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

4 THE BRANCH MANAGER
KARUR VYSYA BANK LTD. P.B.NO. 438
72 MAIN BAZAR VELLORE 638004
... RESPONDENT in WP No.5012 of 2020

1 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

2 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

3 THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632 004 ... RESPONDENT in WP No.5019 of 2020

1 THE ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001

2 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632 001

3 THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632 004 ... RESPONDENT in WP No.5021 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
MADURANTAGAM I RANGE 64
ALAGESAN NAGAR CHENGELPATTU 603 001
... RESPONDENT in WP No.5286 of 2020

1 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VILLUPURAM
DIVISION 9-A SOLAI NAGAR SUDHAKAR NAGAR
VILLUPURAM 605 602

2 THE SUPERINTENDENT OF CENTRAL TAX
VILLUPURAM RANGE 9-A SOLAI NAGAR
SUDHAKAR NAGAR VILLUPURAM 605602

3 THE MANAGER
CITY UNION BANK DOOR NO. 8 CHAIRMAN
SUBBARAYAN STREET WEST VILLUPURAM 605 602
... RESPONDENT in WP No.5800 of 2020

1 THE SUPERINTENDENT OF CGST AND
CENTRAL EXCISE TAMBARAM RANGE OFFICE
OF THE SUPERINTENDENT OF CGST AND CENTRAL

EXCISE PLOT NO. 40 RANGE COLONY
RAJAKILPAKKAM CHENNAI – 600 073.

2 THE ASSISTANT COMMISSIONER OF CGST AND CENTRAL EXCISE
TAMBARAM RANGE
PLOT NO.40 RANGA COLONY RAJAKILPAKKAM
CHENNAI - 600 073

3 THE BRANCH MANAGER
INDIAN OVERSEAS BANK NO. 130B B.B.R.
TOWERS MUDICHUR ROAD TAMBARAM
CHENNAI - 600 045   ... RESPONDENT in WP No.4919 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
POONAMALLEE I RANGE 42
TRUNK ROAD POONAMALEE CHENNAI 600 056

2 THE ASSISTANT COMMISSIONER
OF CGST AND CENTRAL EXCISE POONAMALLEE
DIVISION CHENNAI OUTER COMMISSIONERATE C-48
TNHB BUILDING ANNA NAGAR CHENNAI 600 040

3 THE BRANCH MANAGER
INDIAN BANK PB NO. 3452 W-100 II AVENUE
ANNA NGAR CHENNAI 600 040
... RESPONDENT in WP No.5000 of 2020

1 THE ASSISTANT COMMISSIONER
CGST AND CENTRAL EXCISE (PONNERI DIVISION)
MADAVARAM OUTER RANGE R-40 A-1 100 FEET
ROAD TNHB COMPLEX MOGAPPAIR CHENNAI -37

2 THE SUPERINTENDENT OF CGST AND CENTRAL EXCISE MADAVARAM
OUTER RANGE R-40 A-1
100 FEET ROAD TNHB COMPLEX
MOGAPPAIR CHENNAI -37

3 THE SENIOR MANAGER
SME BRANCH KILPAUK INDIAN OVERSEAS BANK
NO.20 ORMES ROAD KILPAUK CHENNAI 10
...RESPONDENT in WP No.5107 of 2020

1 SUPERINTENDENT
UTHUKOTTAI RANGE GUMMIDIPOONDI DIVISION
CHENNAI OUTER COMMISSIONERATE OFFICE OF THE
SUPERINTENDENT OF CENTRAL TAX AND CENTRAL
EXCISE R-40 A-1 100 FEET ROAD
MUGAPPAIR
CHENNAI 600 037

2 ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE GUMMUDIPOONDI
DIVISION CHENNAI OUTER COMMISSIONERATE R-40
A-1 100 FEET ROAD MUGAPPAIR
CHENNAI 600 037
... RESPONDENT in WP No.5108 of 2020

1 THE ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING BARRACKS MAIDAN
VELLORE.

2 THE SUPERINTENDANT OF GST
AND CENTRAL EXCISE VANIYAMBADI RANGE
VANIYAMBADI.

3 THE BRANCH MANAGER
CANARA BANK 228 - A C.N.ANNADURAI ROAD
VANIYAMABADI. ... RESPONDENT in WP No.5532 of 2020

1 THE SUERPINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE SUPERINTENDENT
OF GST AND CENTRAL EXCISE POONAMALLEE I
RANGE 42 TRUNK ROAD POONAMALLEE
CHENNAI-600 056

2 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
OFFICE OF THE DEPUTY COMMISSIONER OF GST AND CENTRAL
EXCISE POONAMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE C-48 TNHB BUILDING ANNA NAGAR
CHENNAI 600 040.

3 THE BRANCH MANAGER
STANDARD CHARTED BANK GRINDLAYS CENTRE NO.
19 RAJAJI SALAI CHENNAI - 600 001
... RESPONDENT in WP No.5537 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE
SALEM III RANGE SHIVA TOWERS NO. 1/276
MEYYANUR ROAD SALEM 636 004
E-MAIL ID:RONGE 3 SALEM@ICEGATE.GOV.IN
... RESPONDENT in WP No.5554 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE
VILLUPURAM RANGE VILLUPURAM DIVISION NO.9-A
SOLAI NAGAR SUDHAKAR NAGAR VILL

2 THE BRANCH MANAGER
FEDERAL BANK OF INDIA VILLUPURAM
BRANCH NO.25 K.K.ROAD VILLUPURAM-605 602
... RESPONDENT in WP No.5569 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE
PONNERI 1 RANGE NO. 4/ 1 RAILWAY STATION
ROAD PONNERI TIRUVALLUR DIST

2 THE BRANCH MANAGER
ANANDHRA BANK PONNERI BRANCH T.H ROAD
TIRUVALLUR DISTRICT
... RESPONDENT in WP No.5618 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE 47 VKP PLAZA ROAD CUTCHERY
ROAD GOBICHETTIPALAYAM 638 452
... RESPONDENT in WP No.5676 of 2020

1 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VELLORE DIVISION
CENTRAL REVENUE BUILDING BARRACKS MAIDAN
VELLORE

2 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
VANIYAMBADI RANGE
VANIYAMBADI

3 THE BRANCH MANAGER
INDIAN BANK NO. 392 / A-1 C.L. ROAD
VANIYAMBADI 635 751

... RESPONDENT in WP No.5853 of 2020

1 THE RANGE OFFICER
THE SUPERINTENDENT OF GST AND CENTRAL EXCSE
VANIYAMBADI RANGE VANIYAMBADI

... RESPONDENT in WP No.5855 of 2020

1 THE SUPERNTENDENT OF GST
AND CENTRAL EXCISE THIRUVANNAMALAI RANGE
VILLUPURAM DIVISION CHENNAI OUTER
COMMISSIONERATE NO. 26/42 GOPAL PILLAIYAKOIL
STREET THIRUVANNAMALAI 606 601

... RESPONDENT in WP No.5972 of 2020

1 SUPERINTENDENT
VELLORE DIVISION KATPADI RANGE OFFICE OF
THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
CENTRAL REVENUE OFFICERS LINE VELLORE 632 001

2 IDBI LTD
REPRESENTED BY ITS BRANCH MANAGER NO. B-26
KARTHIKEYAN SALAI PERIYAR NAGAR
CHENNAI 600 082

3 ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELORE DIVISION
CENTRAL REVENUE BUILDING OFFICERS LINE
VELLORE 632 001 ... RESPONDENT in WP No.5974 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
THIRUVANNAMALAI RANGE
VILLUPURAM DIVISION CHENNAI OUTER
COMMISSIONERATE NO. 26/ 42 GOPAL
PILLAIYARKOIL STREET THIRUVANNAMALAI 606 601.

2 BRANCH MANAGER
CORPORATION BANK 180-1B VELLORE TRUNK ROAD
VENGIKKAL THIRUVANNAMALAI 606 604
... RESPONDENT in WP No.6006 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE
VILLUPURAM RANGE VILLUPURAM DIVISION
NO.9-A SOLAI NAGAR SUDHAKAR NAGAR
VILLUPURAM DISTRICT ... RESPONDENT in WP No.6142 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
VILLUPURAM RANGE 9A SOLAI NAGAR SUDHAKAR NAGAR
VILLUPURAM.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE VILLUPURAM DIVISION
VILLUPURAM.

3 THE BRANCH MANAGER
KOTAK MAHINDRA BANK LTD. GROUND FLOOR AND
1ST FLOOR SHOP NO.27 OLD NO.25/A
MUTHUMARIAMMAN KOVIL STREET
PONDICHERRY 605 001. ... RESPONDENT in WP No.6164 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRA EXCISE
TIRUVALLUR I RANGE NO.46
VALLALAR STREET PERIAKUPPAM
TIRUVALLUR 602 001 ... RESPONDENT in WP No.6234 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANIPET III RANGE RANIPET
DIVISION SIPCOT INDUSTRIAL COMPLEX RANIPET
VELLORE-632 403.

2 UNION OF INDIA
REP. BY SECRETARY MINISTRY OF FINANCE
DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI-110 001.
... RESPONDENT in WP No.6244 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE ADDL CHARGE NEYVELI RANGE
II 1ST FLOOR BESIDE HP PETROL BUNK NO.81A
CHIDAMBARAM MAIN ROAD VADALUR 607 303
... RESPONDENT in WP No.6276 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE SUPERINTENDENT
OF GST AND CENTRAL EXCISE GUMMIDIPOONDI
RANGE-II GUMMIDIPOONDI DIVISION
CHENNAI OUTER COMMISSIONERATE
GUMMIDIPOONDI 601 201 ... RESPONDENT in WP No.6481 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
GOPI RANGE 47 VKP PLAZA
CUTCHERY ROAD GOBICHETTIPALAYAM - 638 452
... RESPONDENT in WP No.6483 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE MADHAVARAM OUTER RANGE
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE R-40 A-1 100 FEET ROAD
TNHB COMPLEX MOGAPPAIR
CHENNAI 600 037 ... RESPONDENT in WP No.7042 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE DEPUTY /ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE PONNERI DIVISION
NO. 41/1 RAILWAY STATION ROAD
PONNERI -601 204

2 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
OFFICE OF THE
DEPUTY /ASSISTANT COMMISSIONER OF GST AND
CENTRAL EXCISE PONNERI I RANGE PONNERI

DIVISION NO. 46 VALLALAR STREET
PERIAKUPPAM THIRUVALLUR 602 001.
... RESPONDENT in WP No.7128 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE DEPUTY /ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE PONNERI DIVISION
NO. 41/1 RAILWAY STATION ROAD
PONNERI -601 204

2 THE ASSISTANT COMMISSIONER OF GST
AND CENTRAL EXCISE OFFICE OF THE
DEPUTY /ASSISTANT COMMISSIONER OF GST AND
CENTRAL EXCISE PONNERI I RANGE PONNERI
DIVISION NO. 46 VALLALAR STREET
PERIAKUPPAM
THIRUVALLUR 602 001 ... RESPONDENT in WP No.7130 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KALLAKURICHI RANGE
VILLUPURAM ... RESPONDENT in WP No.7190 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VILLUPURAM RANGE 9A
SOLAINAGAR VILLUPURAM

2 THE ASSISTANT COMMISSIONER
VILLUPURAM DIVISION VILLUPURAM

3 THE BRANCH MANAGER
TAMIL NADU MERCANTILE BANK LTD 13
KANYAKULAM ROAD VILLUPURAM- 605 602
... RESPONDENT in WP No.7386 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANGE IIB PUDUCHERRY
DIVISION-II 14 MUNICIPAL STREET
AZEEZ NAGAR PUDUCHERRY - 605 010.
... RESPONDENT in WP No.550 of 2020

1 THE STATE TAX OFFICER
GROUP II INSPECTION II NO. 1
GREAMS ROAD
CHENNAI 600006 ... RESPONDENT in WP No.2717 of 2020

1 OFFICE OF THE SUPERINTENDENT
GST AND CENTRAL EXCISE SHOLINGANALLUR
OUTER RANGE PALLAVARAM DIVISION 445 GUNA
COMPLEX 3RD FLOOR ANNA SALAI CHENNAI 18
... RESPONDENT in WP No.2729 of 2020

1 SUPERINTENDENT OF CGST AND
CENTRAL EXCISE OFFICE OF THE
SUPERINTENDENT OF CGST AND CENTRAL EXCISE
TAMBARAM RANGE PLOT NO. 40 RANGA COLONY
RAJAKILPAKKAM CHENNAI 600073
... RESPONDENT in WP No.2748 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KATPADI RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE
VELLORE 632001 VELLORE DISTRICT
... RESPONDENT in WP No.4883 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE POONAMALLEE I RANGE 42
TRUNK ROAD POONAMALEE CHENNAI 600 056

2 THE ASSISTANT COMMISSIONER
OF CGST AND CENTRAL EXCISE POONAMALLEE
DIVISION CHENNAI OUTER COMMISSIONERATE C-48
TNHB BUILDING ANNA NAGAR CHENNAI 600 040

3 THE BRANCH MANAGER
INDIAN BANK PB NO. 3452 W-100 II AVENUE
ANNA NGAR CHENNAI 600 040
... RESPONDENT in WP No.5002 of 2020

1 THE SUPERINTENDENT OF GST
CENTRAL EXCISE GUDIYATHAM RANGE VELLORE
DIVISION 41-B GOODANAGARAM
GUIDYATHAM 632 602 ... RESPONDENT in WP No.5694 of 2020

1 THE SUPERINTENDENT OF GST
CENTRAL EXCISE GUDIYATHAM RANGE VELLORE
DIVISION 41-B GOODANAGARAM
GUIDYATHAM 632 602 ... RESPONDENT in WP No.5698 of 2020

1 THE ASSISTANT COMMISSIONER OF
CENTRAL TAX AND CENTRAL EXCISE
GUMMIDIPOONDI DIVISION R-40 100 FEET ROAD
MOGAPPAIR CHENNAI 600 037

2 THE BRANCH MANAGER
BANK OF INDIA 25/A RED HILL HIGH ROAD
KOLATHUR CHENNAI 600 099

3 SARAVANA STORES
NO. 13 RANGANATHAN STREET T. NAGAR
CHENNAI 600 017 ... RESPONDENT in WP No.5702 of 2020

1 THE ASSISTANT COMMISSIONER OF
CENTRAL TAX AND CENTRAL EXCISE
GUMMIDIPOONDI DIVISION R-40 100 FEET ROAD
MOGAPPAIR CHENNAI 600 037

2 THE BRANCH MANAGER
BANK OF INDIA 25/A RED HILL HIGH ROAD
KOLATHUR CHENNAI 600 099

3 SARAVANA STORES
NO. 13 RANGANATHAN STREET T. NAGAR
CHENNAI 600 017 ... RESPONDENT in WP No.5705 of 2020

1 THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

2 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

3 THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

4 THE BRANCH MANAGER
KARUR VYSYA BANK LTD. P.B.NO. 438 72 MAIN
BAZAR VELLORE 638004 ... RESPONDENT in WP No.5005 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI II RANGE 41/ 1
FIRST FLOOR RAILWAY STATION ROAD
PONNERI 601204

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE PONNERI DIVISION
PONNERI ... RESPONDENT in WP No.5951 of 2020

1 THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

2 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

3 THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

4 THE BRANCH MANAGER
KARUR VYSYA BANK LTD. P.B.NO. 438 72 MAIN
BAZAR VELLORE 638004 ... RESPONDENT in WP No.5008 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE KATPADI RANGE / VELLORE
DIVISION CENTRAL REVENUE BUILDINGS
OFFICERS LINE VELLORE 632 001
... RESPONDENT in WP No.6863 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT.
... RESPONDENT in WP No.4790 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT.
... RESPONDENT in WP No.4794 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANGE IA PUDUCHERRY
NO. 4B/ 1 II FLOOR AZIZ NAGAR REDDIARPALAYAM
PUDUCHERRY 10 ... RESPONDENT in WP No.4798 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT.
... RESPONDENT in WP No.4803 of 2020

1 THE ASSISTANT COMMISSIOENR OF
GST AND CENTRAL EXCISE RANIPET DIVISION
SIPCOT INDUSTRIAL COMPLEX RANIPET 632 403.

2 THE SUPERINTENDENT OF CGST A
ND CENTRAL EXCISE RANGE I SIPCOT
INDUSTRIAL COMPLEX RANIPET 632 403.

3 THE BANK MANAGER
TAMIL NADU MERCANTILE BANK LTD. 15/1
ARANI ROAD KUMARAN COMPLEX ARCOT 632 503.
... RESPONDENT in WP No.4806 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001 VELLORE DISTRICT
... RESPONDENT in WP No.4875 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE TIRUVANNAMALAI RANGE 26/ 42
GOPAL PILLAIYAR KOIL STREET
TIRUVANNAMALAI DISTRICT
... RESPONDENT in WP No.4879 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE 24 AGRAHARAM STREET ANNUR
COIMBATORE 641 653 ... RESPONDENT in WP No.7206 of 2020

1 THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI DIVISON
37/ R A-1 100 FEET ROAD MOGAPPAIR
CHENNAI 600037

2 THE SUPERINTENDENT OF CENTRAL
TAX PONNERI RANGE NO. 41/ 1
RAILWAY STATION ROAD PONNERI 601204

3 THE MANAGER
INDIAN BANK NO. 238 U PONNERI ROAD THATCHUR
JOINT ROAD PANJETTY POST THIRUVALLUR 601204
... RESPONDENT in WP No.5803 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE MADURANGAM RANGE I RANGE
NO.64 ALAGESAN NAGAR CHENGALPATTU 603001.
... RESPONDENT in WP No.5916 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI - 1 RANGE NO.
41/1 RAILWAY STATION ROAD PONNERI 601 204.
... RESPONDENT in WP No.6185 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI - 1 RANGE NO.
41/1 RAILWAY STATION ROAD PONNERI 601 204.
... RESPONDENT in WP No.6188 of 2020

1 THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT
... RESPONDENT in WP No.6886 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR - 635 126

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635 126
... RESPONDENT in WP No.12478 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANGE IE PUDUCHERRY NO.
48/1 II FLOOR AZIZ NAGAR REDDIARPALAYAM
PUDUCHERRY 10

2 THE ASSISTANT COMMISSION OF
GST AND CENTRAL EXCISE PUDUCHERRY
DIVISION I NO.14 MUNICIPAL STREET
AZEEZ NAGAR REDDIYARPALAYAM
PUDUCHERRY 605 010

3 THE BANK MANAGER
HDFC BANK LTD NO.4 AND 5 45 FEET ROAD
VALLALAR SALAI PONDICHERRY 605 011
... RESPONDENT in WP No.3472 of 2020

1 THE SUPERINTENDENT OF CENTRAL TAX
CHENGALPATTU RANGE MARAIMALAI NAGAR
DIVISION 40 RANGA COLONY RAJAKILPAKKAM
CHENNAI-600 073.

2 THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE MARAIMALAI NAGAR
DIVISION PLOT NO.40 RANGA COLONY
RAJAKILPAKKAM CHENNAI-600 073.
... RESPONDENT in WP No.12492 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635 126 ... RESPONDENT in WP No.12588 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126 ... RESPONDENT in WP No.12592 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR- 635126 KRISHNAGIRI DISTRICT

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR- 635126
KRISHNAGIRI DISTRICT ... RESPONDENT in WP No.12639 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE PONNERI I RANGE NO. 41/1
RAILWAY STATION ROAD PONNERI 601 204

2 THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI DIVISION
CHENNAI OUTER COMMISSIONERATE NO. 37 / R40
A-1-100 FEET ROAD MOGAPPAIR CHENNAI 600 037

3 THE BRANCH MANAGER
ANDHRA BANK SHENOY NAGAR BRANCH NO. W-5
KANNIAMMAN STREET SHENOY NAGAR CHENNAI 600 030
... RESPONDENT in WP No.7065 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR- 635 126

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR- 635126 ... RESPONDENT in WP No.12656 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

2 THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126 ... RESPONDENT in WP No.12660 of 2020

1 THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE GUMMIDIPOONDI
DIVISION CHENNAI OUTER COMMISSIONERATE

R-40/A-1 100 FEET ROAD MOGAPPAIR (EAST)
CHENNAI 37

2 AXIS BANK LTD
C/O.ARCHBISHOPS HOUSE SATYA NAGAR
BHUBANESWAR 751 007

3 THE COMMISSIONER OF CENTRAL
TAXES AND CENTRAL EXCISE CHENNAI OUTER
COMMISSIONERATE 2TH MAIN ROAD L. BLOCK
ANNA NAGAR WEST ANNA NAGAR CHENNAI 600 040
TAMIL NADU

4 UNION OF INDIA
REP BY ITS SECRETARY MINISTRY OF FINANCE
DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI 110 001 ... RESPONDENT in WP No.3799 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE NO. 81 BHARATHI NAGAR
ERODE 638 004 ... RESPONDENT in WP No.5914 of 2020

1 THE DEPUTY COMMISSIONER OF
GST AND CENTRAL EXCISE SRIPERUMBUDUR
DIVISION CHENNAI OUTER COMMISSIONERATE
C-48 TNHB BUILDINGS ANNA NAGAR CHENNAI-40.

2 THE BRANCH MANAGER
BANK OF INDIA 174 LUZ CHURCH ROAD
MYLAPORE CHENNAI-4. ... RESPONDENT in WP No.6562 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126. ... RESPONDENT in WP No.12648 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126. ... RESPONDENT in WP No.12653 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

2 THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126 ... RESPONDENT in WP No.12667 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

2 THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126 ... RESPONDENT in WP No.12673 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

2 THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126 ... RESPONDENT in WP No.12686 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126. ... RESPONDENT in WP No.12727 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOUSE IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635 126.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635 126. ... RESPONDENT in WP No.12625 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUR II A RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE- I
HOSUR 635126

2 THE ASSISTANT COMMISISONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67/A SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126 ... RESPONDENT in WP No.12627 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126. ... RESPONDENT in WP No.12661 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE ERODE I RANGE SOOLAI
ERODE 638 452
... RESPONDENT in WP No.6875 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUR RANGE HOSUR I
DIVISION HOSUR ... RESPONDENT in WP No.6879 of 2020

1 THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUR II A RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE- I
HOSUR 635126

2 THE ASSISTANT COMMISISONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67/A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126 ... RESPONDENT in WP No.12629 of 2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

2 THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126. ... RESPONDENT in WP No.12710 of 2020

1 THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

2 THE ASSISTANT COMMISSONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126
... RESPONDENT in WP No.12755/2020 , 12730/2020

1 THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635 126 KRISHNAGIRI

... RESPONDENT in WP No.5915 of 2020

WP No.28437 of 2019

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in C.No.IV/11/08/2019-stats and quash the proceedings dated 03.07.2019 issued therein.

WP No.29998 of 2019

Writ of Certiorari Calling for the records in Notice OC.No. 224 / 2019 dated 21.05.2019 issued to the Petitioner and the Consequential Notice C.No.IV / 16 / 12 / 19-TBM-T-1 dated 04.06.2019 issued to the Banker of Petitioner by the Respondent and to quash both Notice dated 21.05.2019 and Notice dated 04.06.2019 as illegal and arbitrary.

WP No.31081 of 2019

Writ of Certiorari call for the records pertaining to the issue of the notice in form GST / DRC - 13 vide C.No.IV/16/102 / 2019 -DRC -13/348 dated 18/10/2019 by the 1st respondent therein by exercise of his power conferred under section 79 (1) (c) (i) of the Central Goods and services Act 2017 addressed to the 3rd respondent bank herein directing the said respondent to hold a sum of Rs.2,85,505/- (Rupees Two Lakhs eithty five thousand five hundred and fine only) from out of the petitioners cash Credit Account No. 10242276548 maintained with the said 3rd Respondent allegally payable as interest by the Petitioner on account to the delay caused by the Petitioner in uploading their GST returns for the month of July to September 2017 and April 2018 interms of the provisions contained in GST Act and to quash the same holding the same as contrary to the provisions contained in GST Act and therefore without Jurisdiction.

WP No.4468 of 2020

Writ of Certiorari to call for the records of the Second Respondent in the Impugned Demand In O.C.No. 342 / 2019 dated

09.09.2019 and impugned notice to a third person by First Respondent in C.No. IV / 16 / 13 / 2020 Tech Form GST DRC 13 dated 12.02.2020 quash the same and or to issue any other appropriate writ or order.

WP No.5918 of 2020

Wrti of Certiorari to call for the records pertaining to the impugned demand dated 14.02.2020 issued by the Respondent in O.C. No.55/2020 and quash the same.

WP No.6223 of 2020

Writ of Certiorari Calling for the records on the files of the 1st respondent in O.C. No. 258/2020 dated 12.2.2020 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law

WP No.3331 of 2020

Writ of Certiorari to Call for the the records pertaining to the impugned demand dated 05/11/2019 issued by the respondent on O.C No.361/2019 and quash the same.

WP No.3660 of 2020

Writ of Certiorari Calling for the records of the case relating to the Impugned Notice in O.C.No. 2/ 2020 dated 21.01.2020 issued by the Respondent and to quash the the said Impugned Notice in O.C.No. 2/ 2020 dated 21.01.2020

WP No.3858 of 2020

Writ of Certiorari to call for the records relating to the impugned proceedings in O.C. No. 42/2020 dated 27.1.2020 issued by the respondent and to quash the same as unlawful, arbitrary and violative of principles of natural justice

WP No.3899 of 2020

Writ of Certiorari calling for the records of the respondent in his proceedings in O.C.No.35/2020, quash the impugned proceedings dated 24.01.2020 issued therein.

WP No.3902 of 2020
Writ of Certiorari calling for the records of the respondent in his proceedings in O.C.No.43/2020, quash the impugned proceedings dated 27.01.2020 issued therein.

WP No.4633 of 2020
Writ of Certiorarified Mandamus calling for the records of the 2nd Respondent in his proceedings leading to issuance of Notice vide O.C.No. 08/2020 dated 29.01.2020, quash the same with a direction to the 2nd Respondent to recompute the same in accordance with law.

WP No.4745 of 2020
Writ of Certiorari Calling for the impugned records of the 1st respondent in O.C. No. 487/2019 dated 28.8.2019 and the subsequent bank attachment proceedings of the 2nd respondent in C. No. IV / 16 / 17 / 2019 - GST (Part II) dated 10.2.2020 quash the same as illegal and contrary to Law

WP No.4885 of 2020
Writ of Certiorari Calling for the records on the file of the Respondent in his impugned proceedings made in O.C.No. 319/ 2020 dated 12.02.2020 and to quash the same as illegal and contrary to law

WP No.4890 of 2020
Writ of Certiorari Calling for the records on the file of the Respondent in his impugned proceedings made in O.C.No. 149/ 2020 dated 21.02.2020 and to quash the same as illegal and contrary to law

WP No.4892 of 2020
Writ of Certiorari Calling for the records on the file of the Respondent in his impugned proceedings made in O.C.No. 323/ 2020 dated 12.02.2020 and to quash the same as illegal and contrary to law

WP No.4904 of 2020
Writ of Certiorari Calling for the records of the Respondent in 90/2020 dated 17.02.2020 (Revised interest working) and quash the same as arbitrary, illegal.

WP No.4912 of 2020
Writ of Certiorari calling for the records on the files of the First Respondent herein in O.C.No. 255/2020, dated 12.02.2020, quash the same.

WP No.5045 of 2020
Writ of Certiorari calling for the records of the First Respondent in notice in form GST DRC 13 in DIN 20200259XL00008R3347, Demand No. 16/2020 VNB dated 19.02.2020 and quash the same as illegal.

WP No.5048 of 2020
Writ of Certiorari Calling for the records of the respondent in his proceedings relating to the interest report for the financial year 2017-18, quash the demand for interest dated 12.02.2020 issued therein

WP No.5051 of 2020
Writ of Certiorari Calling for the records of the respondent in his proceedings relating to the interest report for the financial year 2017-18, 2019-2020 quash the demand for interest dated 13.02.2020 issued therein

WP No.5088 of 2020
Writ of Certiorari Calling for the records of the respondent in his imugned proceedings in OC No. 10/2020 and quash the impugned order dated 30.01.2020 as the same has been issued contrary to the provisions of the CGST Act, 2017 and in violation of the pronciples of natural justice

WP No.5105 of 2020
Writ of Certiorari Call for the impugned proceedings of the First Respondent passed in OC No. 64/2020 dated 30.01.2020 and quash the same as the impugned demand for levy of interest of Rs. 14,78,253 / - u/s. 50 of the CGST ACt 2017 is against the principles of law laid down by this Honble Court in WP No. 23360 and 23361/2019 dated 06.01.2020 in the matter of M/s. Refex industries Ltd., and issue any other.

WP No.5111 of 2020
Writ of Certiorari Call for the impugned proceedings of the First Respondent passed in OC No. 87/2020 dated 21.02.2020 and quash the same as the impugned demand for levy of interest of Rs. 62,52, 329/- u/s. 50 of the CGST Act 2017 is against the principles of law laid down by this Honble Court in WP No. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s Refex Industries Ltd., and issue any other writ

WP No.5167 of 2020
Writ of Certiorari Call for the impugned proceedings of the Respondent passed in OC No. 66/2020 dated 17.02.2020 in so far demand of levy of interest / - u/s. 50 of the CGST ACT 2017 on the ITC amount of Rs. 57,11,907/- against the principles of law laid down by this Honble Court in WP NO. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Reflex Industries Ltd., and issue any other writ

WP No.5169 of 2020
Writ of Certiorari Call for the impugned proceedings of the Respondent passed in OC No. 69/2020 dated 17.02.2020 in so far demand of levy of interest / - u/s. 50 of the CGST ACT 2017 on the ITC amount of Rs. 3,60,57,161/- against the principles of law laid down by this Honble Court in WP NO. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Reflex Industries Ltd., and issue any other writ

WP No.5173 of 2020
Writ of Certiorari to call for the records of the Impugned Notice of the 1st respondent herein FORM GST DRC -13, dated 13.02.2020, bearing Reference C.No. IV/ 16/ 29/ 2020-TECH, and quash the same

WP No.5190 of 2020
Writ of Certiorari to call for the records of the impugned Notice dated 18.2.2020 bearing reference O.C.No.201/ 2020 issued by the 1st respondent and quash the same

WP No.5193 of 2020

Writ of Certiorari to call for the records of the impugned Notice dated 31.1.2020 bearing reference O.C.No.27/ 2020 issued by the 1st respondent and quash the same

WP No.5197 of 2020

Writ of Certiorari to call for the records of the impugned demand notice dated 24.01.2020 in O.C.No. 04/ 2020 issued by the 2nd respondent and the consequential notice issued by the 1st respondent to 3rd Respondent in FORM GST DRC-13 dated 14.02.2020 bearing reference C.No. IV/ 16/ 23/ 2020-Tech and quash the same.

WP No.5207 of 2020

Writ of Certiorarified Mandamus Calling for the records of the Respondent in his proceedings leading to issuance of Notice vide O.C.No. 64/ 2020 dated 12.02.2020, quash the same with a direction to the Respondent to recompute the same in accordance with law

WP No.5290 of 2020

Writ of Certiorari Call for the records pertaining to the impugned demand dated 18th February 2020 issued by the respondent in O.C. No. 66/2020 and quash the same

WP No.5292 of 2020

Writ of Certiorari Call for the records pertaining to the impugned demand dated 18th February 2020 issued by the respondent in O.C. No. 110/2020 and quash the same

WP No.5717 of 2020

Writ of Certiorari Calling for the records on the files of the 1st respondent in O.C.No. 19/2020 dated 24.01.2020 and quash the same being illegal, invalid without Jurisdiction and violated the principles of natural justice and contrary to the law or issue such other writ, direction as this Honourable court think deem and fit proper in the circumstane of the case

WP No.6066 of 2020

Writ of Certiorari calling for the records of the respondent in OC No.70/2020 dated 18.02.2020 and quashing the same.

WP No.6362 of 2020

Writ of Certiorari Call for the records pertaining to the impugned demand dated 02.03.2020 issued by the Respondent in O.C. No.41 / 2020 and quash the same to extent that it demands interest on credit availed by the petitioner

WP No.6471 of 2020

Writ of Certiorari call for the records of the notice in the impugned Notice dated 30.01.2020 bearing reference O.C.No.12/2020 issued by the 1st Respondent and quash the same as the impugned demand for levy of interest of Rs.7,91,310/- u/s 50 of the CGST Act 2017 is against the principles of law laid down by this Honble Court in WP No.23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s.Refex Industries Ltd

WP No.6478 of 2020

Writ of Certiorari call for the records of the notice in form GST DRC - 13 dated 18.02..2020 in bearing reference C No IV/ 16/ 20/ 2020 Tech for the alleged arrears of interest of Rs.40,72,783/- issued by the 1st Respondent and the impugned Notice dated 24.01.2020 bearing reference O.C.No.12/2020 issued by the 2nd Respondent and quash the same as the impugned demand for levy of interest of Rs.91,14,075/- u/s 50 of the CGST Act 2017 is against the principles of law laid down by this Honble Court in WP No.23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s.Refex Industries Ltd

WP No.6529 of 2020

Writ of Certiorarified Mandamus Calling for the records of the 1st Respondent relating to the impugned demand of Rs.65,20,754/- made vide demand notice dated 31.01.2020 bearing reference O.C No.29/2020 and quash the same as illegal arbitrary without jurisdiction and devoid of merit and consequentially direct the Respondents to defreeze the Bank Account No.121301601000720 frozen by the 2nd Respondent pursuant to the notice dated 25.02.2020 bearing reference no.C.No.IV/16/ 20/2020-Tech issued by the 1st Respondent

WP No.6535 of 2020

Writ of Certiorari to call for the records of the impugned Notice to a third person in Form GST DRC-13 dated 03.02.2020 bearing reference C.No. IV/16/03/2020-Tech issued by the 1st Respondent and quash the same.

WP No.6621 of 2020

Writ of Certiorari Calling for the records on the file of the respondent in his impugned proceedings made in O.C. No.70/2020 dated 3.3.2020 and to quash the same as illegal and contrary to law

WP No.6693 of 2020

Writ of Certiorari Calling for the records on the file of the respondent in his impugned proceedings made in O.C No.25/ 2020 dated 20.2.2020 and to quash the same as illegal and contrary to law

WP No.6750 of 2020

Writ of Certiorari Calling for the records of the respondent in OC No. 425 / 2020 dated 21.02.2020 and quashing the same

WP No.6884 of 2020

Writ of Certiorari Calling for the records on the file of the Respondent in his impugned pproceedings made in O.C.No. 254 / 2020 dated 12.02.2020 and to quash the same as illegal and contrary to law

WP No.8197 of 2020

Writ of Certiorarified Mandamus Calling for the records pertaining to the 2nd respondents notice dated 05/03/2020 in Form GST DRC -13 bearing reference C.No.IV/11/01/2020- Tech (DRC) and quash the same to the extent that it demands interest on credit availed by the petitoner and consequently direct the 2nd respondent to release the attachment on petitioners bank account in th 3rd respondent bank bearing no.6498728109 and Pass such other orders.

WP No.8811 of 2020

Writ of Certiorarified Mandamus Calling for the impugned letter No. Form GST DRC -13 C.No.IV/16/113/2020 dated 03.03.2020 issued to the branch manager, State Bank of India,New Katpadi Road,Vellore Tamil Nadu-632 004on the file of the 1st respondent and quash the same and direct the 1st respondent to consider the amount credited by the petitioner of RS.32,63,810 towards the full satisfaction of the GST returns or any other appropriate writ order or direction.

WP No.9227 of 2020
Writ of Certiorari Calling for the records of the attachment proceedings of the 1st respondent in C.No. IV / 16 / 29 / 2019 - GST- Pt- I dated 18.06.20 and quash the same being illegal, invalid, without jurisdiction and violated the pronciples of natural justice and contrary to the law or issue such other writ, direction as this Honborable court think deem and fit proper in the circumstance of the case

WP No.11702 of 2020
Writ of Certiorarified Mandamus to call for the records pertaining to the impugned order i.e letter C.No.IV/11/10/2019 Stats dated 21.04.2019 issued by the first respondent to the petitioner and consequently direct the second respondent to provide no objection for de-freezing the bank account of the petitioner bearing account no.512020010008754 available with the third respondent.

WP No.4471 of 2020
Writ of Certiorari Call for the records of the Second Respondent in the Impugned Demand received by Email dated 22.01.2010 and impugned notice to a third person by the First Respondent in C.No. IV / 16 / 13 / 2020 Tech Form GST DRC 13 dated 12.02.2020 quash the same and or to issue any other appropriate writ or order as this Honble High Court may deem fit and proper to the facts and in the circumstances of the case

WP No.4777 of 2020
Writ of Certiorari Calling for the entire records in relating to the notice issued by the 1st respondent dated 18/02/2020 in O.C.No.28/2020 and quash the same.

WP No.4783 of 2020
Writ of Certiorari Calling for the records on the file of the respondent in his impugned proceedings made in O.C.No.256/2020 dated 12/02/2020 and to quash the same as illegal and contrary to law.

WP No.4785 of 2020

Writ of Certiorari Calling for the records on the file of the respondent in his impugned proceedings made in O.C.No.299/2020 dated 12/02/2020 and to quash the same as illegal and contrary to law.

WP No.6230 of 2020

Writ of Certiorari Calling for the records of the respondent in the impugned proceedings of the respondent issued in O.C. No. 425/ 2020 and to quash the same dated 20.2.2020 as the same has been issued contrary to the provisions of the CGST Act, 2017 and in violation of the principles of natural justice

WP No.6296 of 2020

Writ of Certiorari Calling for the records of the first respondent notice in O.C.No. 424 / 2020 DIN No. 20200259XL00004151FB dated 20.02.2020 and quash the same as illegal

WP No.6583 of 2020

Writ of Certiorari calling for the records of the 2nd Respondent in C.No. IV/16/22/2020-Tech Dt. 28.02.2020 and quash the same as arbitrary, illegal.

WP No.6615 of 2020

Writ of Certiorari to call for the impugned proceedings of the First Respondent passed in email dated 17.02.2020 in so far as the petitioner is concerned and quash the same since the levy of interest u/s.50 of the CGST Act 2017 is against the principles of law laid down by this Honble Corut in WP No. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Refex Industries Ltd and issue any other Writ or pass such further or other orders.

WP No.6996 of 2020

Writ of Certiorarified Mandamus Calling for the records of the Respondnet in his proceedings leading to issuance of Notice vide O.C.No. 102 / 2020 dated 19.02.2020, quash the same with a direction to the Respondent to recompute the same in accordance with law

WP No.5012 of 2020

Writ of Certiorari To call for the records of the impugned Notice dated 12.02.2020 bearing reference O.C.No. 251/ 2020 issued by the 2nd Respondent and quash the same

WP No.5019 of 2020

Writ of Certiorari To call for the records of the impugned Notice in FORM GST DRC - 13 dated 13.02.2020 bearing reference C.No. IV/ 16/ 02/ 2020-GST(Tech.) issued by the 1st Respondent and quash the same

WP No.5021 of 2020

Writ of Certiorari To call for the records of the impugned Notice dated 12.02.2020 bearing reference O.C.No. 253/ 2020 issued by the 2nd Respondent and quash the same

WP No.5286 of 2020

Writ of Certiorari Call for the records pertaining to the impugned demand dated 18th February 2020 issued by the respondent in O.C. No. 141/2020 and quash the same

WP No.5800 of 2020

Writ of Certiorari To call for the records of the notice in Form GST DRC-13 dated 13.02.2020 in bearing reference C No. IV/ 11/ 01/ 2020 Tech (DRC) for the alleged arrears of interest of Rs. 6,66,751/- issued by the 1st Respondent and the impugned Notice dated 18.02.2020 bearing reference O.C.No. 33/ 2019 issued by the 2nd Respondent and quash the same as the impugned demand for levy of interest of Rs. 16,96,007/- u/s. 50 of the CGST Act 2017 is against the principles of law laid down by this Honorable Court in WP No. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Refex Industries Ltd., and issue any other writ

WP No.4919 of 2020

Writ of Certiorari calling for the records of the 1st Respondent in his impugned proceedings in OC No. 226/2019 dated 21.5.2019 and the subsequent impugned proceedings issued in OC No. 36/2020 dated 24.1.2020 and quash both the proceedings as the same have been issued contrary to the provisions of the CGST Act, 2017 and in violation of the principles of natural justice.

WP No.5000 of 2020
Writ of Certiorari Calling for the records of the first respondent in his impugned proceedings issued in O.C. No. 62/2018 and to quash the notice dated 17.05.2019 as the same has been issued contrary to the provisions of the CGST ACt, 2017 and in violation of the principles of natural justice

WP No.5107 of 2020
Writ of Certiorari to call for the records in O.C.No. 12/2020 dated 31.01.2020 issued by the 2nd Respondent and quash the same.

WP No.5108 of 2020
Writ of Certiorari Call for the impugned proceedings of the First Respondent passed in OC No. 07/2020 dated 11.02.2020 and quash the same as the impugned demand for levy of interest of Rs. 76,384/- u/s. 50 of the CGST Act 2017 is against the pronciples of law laid down by this Honble Court in WP NO. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Refex industries Ltd., and issue any other writ

WP No.5532 of 2020
Writ of Certiorari Calling for the records of the 1st Respondent in notice in Form GST DRC 13 in DIN 20200259 XL 0003P5270, Demand No.10/2020 VNB dated 14/02/2020 and quash the same as illegal.

WP No.5537 of 2020
Writ of Certiorarified Mandamus calling for the impugned notice to third person in Form GST DRC-13 dated 14.02.2020 in File No. C. No. IV/16/17/2020 issued by the 2nd respondent and quash the same as illegal, arbitrary and violative of principle of natural justice and consequently direct the 3rd respondent herein to defreeze the bank account of the Petitioner.

WP No.5554 of 2020
Writ of Certiorari Calling for the records in O.C.NO. Nil / 2020 dated 07.02.2020 on the file of the Respondent and quash the same as illegal, arbitrary and volatile of principle of natural justice

WP No.5569 of 2020
Writ of Certiorari Calling for the records in O.C.NO. 36 / 2019 dated 18.02.2020 on the file of the 1st Respondent and quash the same as illegal, arbitrary and volatile of principle of natural justice

WP No.5618 of 2020
Writ of Certiorari Calling for the records in O.C.No. 16/ 2020 dated 30.01.2020 on the file of the 1st Respondent and quash the same as illegal, arbitrary and violative of principle of natural justice

WP No.5676 of 2020
Writ of Certiorari Calling for the records of the respondent in OC No. 70/ 2020 dated 20.2.2020 and quashing the same

WP No.5853 of 2020
Writ of Certiorari Calling for the records of the first Respondent in notice in Form GST DRC 13 in DIn 20200259 X L0000F2A44, Demand No. 12/2020 VNB dated 19.02.2020 and quash the same as illegal.

W.P.No.5855 of 2020
Writ of Certiorari calling for the records of the Respondent in GST notice dated 19.02.2020 and quash the same as illegal.

WP No.5972 of 2020
Writ of Certiorari Call for the records pertaining to the impugned demand dated 06.06.2019 issued by the respondent in O.C. No. 117 / 2019 and quash the sameto extent that it demands interest on credit availed by the petitioner.

WP No.5974 of 2020
Writ of Certiorari Call for the impugned proceedings of the First Respondent passed in OC No. 67/2020 dated 03.02.2020 and quash the same as the impugned demand for levy of interest of Rs. 8,16,775 /- u/s. 50 of the CGST act 2017 is against the principles of law laid down by this Honble Court in WP No. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Refex Industries Ltd., and issue any other writ

WP No.6006 of 2020
Writ of Certiorarified Mandamus Calling for the records pertaining to the impugned demand dated 13.06.2019 issued by the 1st Respondent in O.C.No. 151/ 2019 and quash the same to extent that it demands interest on credit availed by the Petitioner and consequently direct the 1st respondent to release the attachment on Petitioners bank account in the 2nd Respondent bank

WP No.6142 of 2020
Writ of Certiorari calling for the records in O.C.No.43/2019 dated 26.02.2020 on the file of the 1st Respondent and quash the same as illegal, arbitrary and volatile of principle of natural justice.

WP No.6164 of 2020
Writ of Certiorari calling for the entire records in relating to the notice issued by the first respondent dated 22.05.2019 in O.C.No.26/2019 and the subsequent notice issued by the second respondent dated 13.02.2020 bearing reference C.No.IV/11/01/2020-Tech(DRC) and quash the same.

WP No.6234 of 2020
Writ of Certiorari Calling for the records of the respondent in the impugned proceedings issued in O.C. No. 230/ 2020 and to quash notice dated 27.2.2020 as the same has been issued contrary to the provisions of the CGST Act, 2017 and in violation of the principles of natural justice

WP No.6244 of 2020
Writ of Certiorari Calling for the records on the files of the 1st respondent in O.C. No.14/2020 dated 23.1.2020 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law.

WP No.6276 of 2020
Writ of Certiorari Calling for the records of the respondent in O.C. No.85/2020 dated 17.2.2020 and quash the same as arbitrary, illegal

WP No.6481 of 2020
Writ of Certiorari Calling for the records in O.C. No.Nil dated 19.2.2020 on the file of the respodnent and quash the same as illegal, arbitrary and violative of principle of natural justice

WP No.6483 of 2020
Writ of Certiorari call for the records pertaining to the impugned demand dated 20.02.2020 issued by the Respondent in O.C.No.67/2020 and quash the same to extent that it demands interest on credit availed by the Petitioner

WP No.7042 of 2020
Writ of Certiorari Calling for the records of the respondent in the impugned proceedings issued in O.C.No. 20 / 2020 and to quash the notice dated 31.01.2020 as the same has been issued contrary to the provisions of the CGST ACt 2017 and in violation of the principles of natural justice

WP No.7128 of 2020
Writ of Certiorari to call for the records of the notice in the impugned Notice dated 31.01.2020 bearing reference O.C.No. 27/2020 issued by the 1st Respondent and quash the same as the impugned demand for levy of interest of Rs.59,553/- u/s. 50 of the CGST Act 2017 is against the principles of law laid down by this Honble Court in WP No. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Refex Industries Ltd., and issue any other Writ or pass such further or other order.

WP No.7130 of 2020
Writ of Certiorari to call for the records of the notice in the impugned Notice dated 31.01.2020 bearing reference O.C.No. 26/2020 issued by the 1st Respondent and quash the same as the impugned demand for levy of interest of Rs.60,028/- u/s. 50 of the CGST Act 2017 is against the principles of law laid down by this Honble Court in WP No. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Refex Industries Ltd., and issue any other Writ or pass such further or other order.

WP No.7190 of 2020
Writ of Certiorari Calling for the records on the files of the respondent herein in his Mail in O.C.No.26/2020 dated 20.2.2020 in DIN No. 20200259XL11006VB178 quash the same.

WP No.7386 of 2020

Writ of Certiorari calling for the records on the files of the 1st respondent herein in his communication through Mail dated 18.02.2020 and that of the Form GST DRC - 13 dated 19.02.2020 issued by the second Respondent herein and to quash the same

WP No.550 of 2020

Writ of Certiorari to call for the records pertaining to letter OC.No. 369/2019 dated 21.11.2019 issued by the respondent herein directing the Petitioner to pay within fifteen days the interest amounting to Rs.55,85,192/- under Section 50(1) and (2) of the Central Goods and Service Act (CGST Act) and to quash the same holding the same as violative of the principles of natural justice, contrary to the provisions contained in the GST Act and without jurisdiction.

WP No.2717 of 2020

Writ of Certiorari To call for the records relating to the Order No. GST/ 33AAICA9989K1ZW/ 2017-18 dated 25.10.2019 passed by the respondent and to quash the same as unlawful, arbitrary and violative of principles of natural justice

WP No.2729 of 2020

Writ of Certiorari Calling for the records of the case relating to the Impugned Notice in O.C. 8/ 2020 dated 22.1.2020 issued by the respondent and to quash the said Impugned Notice in O.C. No.8/2020 dated 22.1.2020

WP No.2748 of 2020

Writ of Certiorari Calling for the records in Notice OC No. 37/ 2020 dated 24.01.2020 issued by the Respondent and to quash the same as illegal and arbitrary

WP No.4883 of 2020

Writ of Certiorari Calling for the records on the file of the Respondent in his impugned proceedings made in O.C.No. 73/ 2020 dated 03.02.2020 and to quash the same as illegal and contrary to law

WP No.5002 of 2020

Writ of Certiorari Calling for the records of the first respondent in his impugned proceedings issued in O.C. No. 44/2020 dated 27.1.2020 and issued in O.C.No. 57/2020 dated 30.1.2020 and quash both the impugned proceedings as the same have been issued contrary to the provisions of the GST Act 2017 and in violation of the pronciples of natural justice

WP No.5694 of 2020

Writ of Certiorari Call for the records pertaining to the impugned demand dated 20.01.2020 issued by the Respondent in O.C.No. 146 / 2020 and quash the same

WP No.5698 of 2020

Writ of Certiorari Call for the records pertaining to the impugned demand dated 12.02.2020 issued by the Respondent in O.C.No. 643/ 2020 and quash the same

WP No.5702 of 2020

Writ of Certiorari Call for the records of the impugned Notice in Form GST DRC 13 dated 10.02.2020 issued by the 1st Respondent to the 2nd Respondent and quash the same

WP No.5705 of 2020

Writ of Certiorari Call for the records of the impugned Notice in Form GST DRC 13 dated 10.02.2020 issued by the 1st Respondent to the 3rd Respondent and quash the same

WP No.5005 of 2020

Writ of Certiorari To call for the records of the impugned Notice in FORM GST DRC - 13 dated 13.02.2020 bearing reference C.No. IV/ 16/ 02/ 2020-GST(Tech.) issued by the 1st Respondent to the 3rd Respondent and quash the same

WP No.5951 of 2020

Writ of Certiorari To call for the records of the 1st respondent in O.C.No. 47/ 2020 dated 03.02.2020 and quash the same under Article 226 of the Constitution of India,

WP No.5008 of 2020
Writ of Certiorari To call for the records of the impugned Notice in FORM GST DRC - 13 dated 13.02.2020 bearing reference C.No. IV/ 16/ 02/ 2020-GST(Tech.) issued by the 1st Respondent to the 4th Respondent and quash the same

WP No.6863 of 2020
Writ of Certiorari Calling for the records of the Respondent pertaining to the notice dated 03.02.2020 bearing OC No. 68 / 2020 and notice dated 21.02.2020 bearing OC No. 88 / 2020 and quash the same

WP No.4790 of 2020
Writ of Certiorari Calling for the records on the file of the respondent in his impugned proceedings made in O.C.No.268/2020 dated 12/02/2020 and to quash the same as illegal and contrary to law.

WP No.4794 of 2020
Writ of Certiorari Calling for the records on the file of the respondent in his impugned proceedings made in O.C.No.361/2020 dated 12/02/2020 and to quash the same as illegal and contrary to law.

WP No.4798 of 2020
Writ of Certiorari Calling for the records of the respondent in his impugned proceedings in OC No. 93/ 2020 and quash the notice dated 07.02.2020 as the same has been issued contrary to the provisions of the CGST Act, 2017 and in violation of the principles of natural justice

WP No.4803 of 2020
Writ of Certiorari Calling for the records on the file of the respondent in his impugned proceedings made in O.C.No.257/2020 dated 12/02/2020 and to quash the same as illegal and contrary to law.

WP No.4806 of 2020
Writ of Certiorari To Call for the records of the 2nd Respondent in the impugned Demand in O.C.No.06/2020 dated 28/01/2020 and impugned notice to a Third person by the 1st respondent in

C.No.IV /16/40/2020 - GST - TECH, Form GST DRC 13 dated 14/02/2020, quash the same and or to issue any other appropriate writ or order as this Honourable High court.

WP No.4875 of 2020
Writ of Certiorari Calling for the records on the file of the Respondent in his impugned proceedings made in O.C.No. 435/ 2020 dated 12.02.2020 and to quash the same as illegal and contrary to law

WP No.4879 of 2020
Writ of Certiorari Calling for the records on the file of the Respondent in his impugned proceedings made in O.C.No. 10/ 2020 dated 13.01.2020 and to quash the same as illegal and contrary to law

WP No.7206 of 2020
Writ of Certiorari Callingfor the records of the respondent in his proceedings relating to the interest report from the financial year 2017-18 and 2018-19, quash the demand for interest in O.C.No. 60 / 2020 DIN No. 20200 259 X M00006P0D02 dated 28.02.2020 issued therein

WP No.5803 of 2020
Writ of Certiorari To call for the records of the notice in Form GST DRC-13 dated 14.02.2020 in bearing reference C No. IV/ 16/ 23/ 2020 Tech for the alleged arrears of interest of Rs. 3,91,314/- issued by the 1st Respondent and the impugned Notice dated 30.01.2020 bearing reference O.C.No. 13/ 2020 issued by the 2nd Respondent and quash the same as the impugned demand for levy of interest of Rs. 3,91,314/- u/s. 50 of the CGST Act 2017 is against the principles of law laid down by this Honorable Court in WP No. 23360 and 23361 of 2019 dated 06.01.2020 in the matter of M/s. Refex Industries Ltd., and issue any other writ

WP No.5916 of 2020
Writ of Certiorari call for the records pertaining to the impugned demand dated 14.02.2020 issued by the Respondent in O.C. No.56/2020 and quash the same.

WP No.6185 of 2020
Writ of Certiorari Calling for the records of the respondent in the impugned proceedings issued in O.C.No.22/2020 and to quash the notice dated 31/01/2020 as the same has been issued contrary to the provisions of the CGST Act 2017 and in Violation of the principles of natural justice.

WP No.6188 of 2020
Writ of Certiorari Calling for the records of the respondent in the impugned proceedings issued in O.C.No.23/2020 and to quash the notice dated 31/01/2020 as the same has been issued contrary to the provisions of the CGST Act 2017 and in Violation of the principles of natural justice.

WP No.6886 of 2020
Writ of Certiorari Calling for the records on the file of the Respondent in his impugned proceedings made in O.C.No. 263/ 2020 dated 12.02.2020 and to quash the same as illegal and contrary to law

WP No.12478 of 2020
Writ of Certiorari call for the records of the 1st respondent in O.C.No.58/2020 dated 24.02.2020 and quash the same under Article 226 of the constitution of India and pass such other order orders as Hon'ble Court.

WP No.3472 of 2020
Writ of Certiorarified Mandamus Calling for the records in File No. C. No. iv / 16 / 10 / 2019 - Misc. TRC dated 3.2.2020 on the file of the second respondent directing the third respondent to free the Bank Account of the petitioner and quash the same as illegal, arbitrary and violative of principle of natural justice and consequently directing the third respondent to defreeze the bank account of the petitioner

WP No.12492 of 2020
Writ of Certiorarified Mandamus Calling for the records of the first respondent in O.C.No.134/2019 dated 2.5.2019 and to quash the same and to further direct the respondents to refund the interest amount of Rs.35,68,710/- to the petitioner as the same had been collected from the petitioner contrary to the

provisions of the CGST Act, 2017 and in violation of the principles of natural justice.

WP No.12588 of 2020
Writ of Certiorari Call for the records of notice bearing O.C.No.59/2020 dated 25.02.2020 issued by the 1st respondent and quash the same and pass

WP No.12592 of 2020
Writ of Certiorari Call for the records of the notice bearing O.C.No.25/2020 dated 25.02.2020 issued by the 1st respondent and quash the same and pass such other order or orders.

WP No.12639 of 2020
Writ of Certiorari to call for the records of the first respondent in O.C. No.71/2020 dated 04.03.2020 and quash the same under Article 226 of the Constitution of India

WP No.7065 of 2020
Writ of Certiorari Calling for the records of the 2nd respondent in C.No IV / 16 / 23 / 2020 Tech dt. 28.02.2020 and quash the same as arbitrary, illegal.

WP No.12656 of 2020
Writ of Certiorari to call for the records of the Notice bearing in O.C. No.48/2020 dated 18.02.2020 issued by the first respondent and quash the same.

WP No.12660 of 2020
Writ of Certiorari call for the records of the 1st respondent in O.C.No.28/2020 dated 25.02.2020 and quash the sane under Article 226 of the Constitution of India and pass such other order or orders.

WP No.3799 of 2020
Writ of Certiorari Calling for the records pertaining to Impugned Form GST DRC - 13 dated 5.2.2010 issued by the 1st respondent, quash the same

WP No.5914 of 2020
Writ of Certiorari Calling for the records of the respondent in OC No. 243 / 2020 dated 13.02.2020 and quashing the same

WP No.6562 of 2020

Writ of Certiorari To call for the records of the 1st respondent in C.No.IV/ 16/29/ 2019-GST-Pt-1 and C.No.16/31/ 2020 dated 19.2.2020 and quash the impugned notice issued to the 2d respondent in Form GST DRC - 13 dated 19.2.2020 bearing reference C.No.IV/ 16/29/ 2019-GST-Pt - 1 C.No.16/31/ 2020 issued by 1st respodnent

WP No.12648 of 2020

Writ of Certiorari To call for the records of the Notice bearing O.C.No.68/2020 dated 04.03.2020 issued by the first respondent and quash the same and pass.

WP No.12653 of 2020

Writ of Certiorari To call for the records of the Notice bearing O.C.No.80/2020 dated 04.03.2020 issued by the first respondent and quash the same and pass.

WP No.12667 of 2020

Writ of Certiorari call for the records of the 1st respondent in O.C.No.97/2020 dated 04.03.2020 and quash the sane under Article 226 of the Constitution of India and pass such other order or orders.

WP No.12673 of 2020

Writ of Certiorari to call for the records of the Notice bearing in O.C.No.87/2020 dated 04.03.2020 issued by the first respondent and quash the same and pass

WP No.12686 of 2020

Writ of Certiorari call for the records of the Notice bearing in O.C.No.93/2020 dated 04.03.2020 issued by the first respondent and quash the same.

WP No.12727 of 2020

Writ of Certiorari To call for the records of the Notice bearing O.C.No.92/2020 dated 04.03.2020 issued by the first respondent and quash the same.

WP No.12625 of 2020

Writ of Certiorari To call for the records of the Notice bearing O.C.No.77/2020 dated 04.03.2020 issued by the first respondent and quash the same.

WP No.12627 of 2020

Writ of Certiorari To call for the records of the Notice Bearing O.C. No 46/2020 dated 26.2.2020 issued by the First respondent and quash the same.

WP No.12661 of 2020

Writ of Certiorari to call for the records of the Notice bearing O.C.No.83/2020 dated 04.03.2020 issued by the first respondent and quash the same.

WP No.6875 of 2020

Writ of Certiorari Call for the records pertaining to the impugned demand dated 14.02.2020 issued by the Respondent in O.C. No. 269 / 2020 and quash the same to extent that it demands interest on credit availed by the petitioner

WP No.6879 of 2020

Writ of Certiorari to Call for the records pertaining to the impugned demand dated 05.03.2020issued by the Respondent in O.C. No. 63 / 2020 quash the same to extent that it demands interest on credit availed by the petitioner

WP No.12629 of 2020

Writ of Certiorari To call for the records of the Notice Bearing O.C. No 67/2020 dated 4.3.2020 issued by the First respondent and quash the same.

WP No.12710 of 2020

Writ of Certiorari To call for the records of the Notice bearing reference No.GSTIN.33ABVPL6242M1Z3 2019-20 dated 23.01.2020 issued by the second respondent and quash the same and pass such other order or orders.

WP No.12837 of 2020

Writ of Certiorari To call for the records of the Notice bearing O.C.No.73/2020 dated 04.03.2020 issued by the first respondent and quash the same.

WP No.12755 of 2020

Writ of Certiorari call for the records of Notice bearing in O.C.No.101/2020 dated 04.03.2020 issued by the 1st respondent and quash the same.

WP No.12730 of 2020

Writ of Certiorari To call for the records of the Notice Bearing O.C. No 32/2020 dated 26.2.2020 issued by the First respondent and quash the same and pass such other or other orders.

WP No.5915 of 2020

Writ of Certiorari Calling for the records of the respondent in OC No. 62/ 2020 dated 25.02.2020 and quashing the same and pass such further or other orders.

W.P.No.5951/2020:

Writ of Certiorari to call for the records of the first Respondent in O.C.No.47/2020 dated 03.02.2020 and quash the same.

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MR.G.DHANAMADHRI, GOVERNMENT ADVOCATE IN W.P.2717/2020.

C O M M O N O R D E R

This batch of writ petitions revolves around the interpretation of Section 50 of the Central Goods and Services Tax Act, 2017 (in short 'Act'), particularly the effective date of application of the proviso inserted vide Section 100 of Finance (No.2) Act of 2019.

2. Section 50 of the Act states that every person who is liable to pay tax in terms of the Act shall remit the tax either in cash or by way of adjustment of credit available in the Input Tax Credit (ITC) register. In cases of delay in such remittance, interest is liable to be paid for the period of delay. While the levy of interest on remittances of tax in cash is not in question, the authorities have proceeded to levy interest on remittances of tax by adjustment of available ITC and this is the subject matter of challenge before me.

3. The petitioner's argue that (i) the credit was available even prior to the arising of the output tax liability and hence the question of delay does not arise(ii) no opportunity was granted prior to raising of the impugned demand and consequential proceedings (iii) interest is a measure of compensation and since ITC is already available in the

electronic ledger, there is no question of the same being due to the revenue (iv) the proviso to Section 50 of the Act which states that interest shall be levied only on that part of that paid in cash has been inserted to set right an anomaly and is therefore retrospective in operation. Reliance is placed on (i) Eicher Motors Ltd. Vs. Union of India [(1999) 106 ELT 3] (ii) Pratibha Processors vs. Union of India [(1996) 88 ELT 12] (iii) Refix Industry Vs. Assistant Commissioner of CGST order dated 06.01.2020 in W.P.No.23360 & 23361 of 2019.

4.Per contra, the revenue argues that Section 16(2) entitles a person to take credit of input tax and Section 41(1) provides for a credit entry in the electronic credit ledger, which is provisional in nature. Since Section 41 provides that the entitlement to credit is only with the filing of return on self-assessment basis, this entitlement cannot be availed of till such time a return is filed by an assessee. After a return is filed and the credit is availed by entry in the register, the assessee can proceed to utilize the same against output tax liability. Reference is made to Section 49, which deals with payment of tax, interest, penalty and other amounts to support the aforesaid argument emphasizing that it is only when a credit entry is made in the electronic credit ledger that the entitlement to avail the same arises. This argument does not advance the case of the revenue as all the petitioners before me have filed their returns under the Act. In fact, the question of payment of interest arises only in the satisfaction of the tax computed under that return, belatedly and either by cash or by reversal of ITC.

5. Reliance is placed on a decision of the Telangana High Court in Megha Engineering and Infrastruacture Ltd. Vs. Commissioner of Central Taxes, HyderabadinW.P.No.44517 of 2018. Since the effective date of Section 100 was not notified when the decision in Refix Industries (supra) was rendered and has been notified now vide Notification No. 63 of 2020 dated 25.08.2020, as being 01.09.2020, the decision in Refix Industries (supra) is said to be of no benefit to the petitioners. Reliance is also placed on a Clarification issued by the Central Board of Excise and Customs bearing No.20/16/07/2020-GST dated 10.02.2020 to the effect that liability to interest would arise on total amount of tax liability as revealed in the GST return.

6. Learned Senior standing counsel for the revenue would, however, acknowledge that the clarificatory Press Release of the CBIC dated 26.08.2020 has protected the interest of the assessees by stating that no recovery of interest shall be made

even for the earlier periods. He would also state that though Circular F.No.CEBC/20/1/8/2019-GST dated 18.09.2020 has more or less settled the issue as regards the recovery to be made for the past periods, some shadows still remain on the legal issues concerning the determination of effective date of the proviso.

7. Section 50 is extracted below:

Interest on delayed payment of tax-

1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council.

" Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger."

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent., as may be notified by the Government on the recommendations of the Council.

8. The issue before me has seen a checkered history. Section 50 was part of the original enactment, w.e.f. 01.07.2017, sans, of course, the proviso thereto that stood inserted vide Section 100 of the Finance (No. 2) Act, 2019.

9. I would first refer to the 31st Goods and Services Tax Council Meeting (GST Council)/Council held on 22.12.2018 that discussed the proposal for amendment of Section 50 so as to provide for payment of interest on net cash liability alone, that interest be charged only on net tax liability of the tax payer after taking into account admissible credit i.e., amount payable through electronic cash ledger. The Amendment Act, specifically Section 100 thereof, inserted a proviso to Section 50 that reiterated the above position. However, the date of notification of Section 50 was not specified and left to be indicated at a future date.

10. I may at this juncture note that the GST Council is chaired by the Hon'ble Union Finance Minister and comprises representatives of the Centre, the States, the Council Secretariat, officials of the Goods and Services Tax Network and Members of the Central Board of Indirect Taxes (CBIC)/Board. Thus, the Centre, State and the Board have come to a common and unanimous conclusion which is reflected in the minutes of the meeting.

11. The 39th GST Council meeting held on 21.06.2019 made recommendations to amend Section 50 vide Section 100 of Finance (No.2) Act, 2019 to provide for charging interest on net cash liability and the Council in its meeting on 14.03.2020 recommended charging of interest on net cash tax liability with effect from 01.07.2017 with a retrospective amendment of the Act from the aforesaid date. On 14.03.2020, the Council issued a press release wherein, under the head 'Measures for trade facilitation', it was stipulated categorically that interest for delay in payment of GST would be charged only on net cash tax liability with effect from 01.07.2017 and that the proviso to Section 50 would be retrospective, with effect from 01.07.2017.

12. On the heels of the aforesaid recommendation came Notification No.63 of 2020-Central Tax dated 25.08.2020, which stated that the proviso would operate with effect from 01.09.2020. Naturally, this resulted in a barrage of apprehension and doubts from taxpayers. The CBIC reacted promptly and vide press release dated 26.08.2020, issued on the very next day after the aforesaid Notification, clarified that the Notification had been issued only on account of and to get over certain 'technical limitations' and the decision of the GST Council in the 39th meeting would be give full effect. The press release is extracted below:

Press Release
CBIC
26.08.2020

Interest on delayed payment of GST:CBIC

New Delhi: The Central Board of Indirect Tax & Customs (CBIC) today clarified that the Notification No. 63/2020-Central Tax dated 25th August 2020 relating to interest on delayed payment of GST has been issued that prospectively due to certain technical limitations. However, it has assured that no recoveries shall be made for the past period as well as by the Central and State tax administration in accordance with the decision taken in the 39th Meeting of GST Council. This will ensure full relief to the taxpayers as decided by the GST Council.

CBIC explanation came in response to an assortment of comments in the social media with respect to Notification dated 25th August 2020 regarding charging of interest on delayed payment of GST on net liability (the tax liability discharge in cash) w.e.f. 1st September 2020.

13. Barring one matter in this batch, all writ petitions challenge action taken by the Central GST Authorities levying interest on tax paid by reversal of ITC. In one matter alone, the challenge is to recovery taken under the Tamil Nadu Goods and Services Tax Act, 2017 (TNGST Act). Learned Special Government Pleader would adopt the submissions of the Central authorities and state that the position of the State Government is in line with the view expressed by the Centre in press release dated 26.08.2020.

14. It is thus clear that there is a meeting of minds of the Centre, the State of Tamil Nadu and the Board to the effect that the proviso to Section 50 is operative effective 01.07.2017, and no interest is liable to be levied on tax remitted by reversal of available ITC.

15. While this is so, the GST authorities have adopted a contradictory stand by issuing orders, styled as notices, levying interest for allegedly belated remittance of tax by reversal of ITC. No opportunity appears to have been granted in most of the matters calling for explanation from the assessees prior to raising of the impugned demands of interest and coercive recovery action by attachment of bank accounts have been resorted to by the respective Assessing Officers.

16.Though cumbersome and adding to the volume of this already long order, I extract my order in the case of Refix

Industry Vs. Assistant Commissioner of CGST in full (order dated 06.01.2020 in W.P.No.23360 & 23361 of 2019), wherein I had had occasion to deal with this very issue for the sake of completion:

> The petitioners are registered as assessees under the provisions of the Central Goods and Service Tax Act, 2017 (in short 'CGST Act'). The petitioners have admittedly filed Returns of income belatedly for the period 2017-18. Communications dated 07.05.2019 (in W.P.No.23360 of 2019) and 15.05.2019 (in W.P.No.23361 of 2019) computing the delay in filing of Returns and consequently the interest to be remitted on the tax accompanying the Returns were issued by the 2nd respondent in the following terms:

W.P.No.23360 of 2019:

Sl. No	Month	Delay (No. Duty paid)	Duty paid (in Rs.)	Interest to be paid @ 18%
1	August-17	140	5016431	346340
2	September-17	110	817158	32642
3	October - 17	81	817158	32642
4	November-17	51	817158	20552
5	December -17	18	629658	5589
6	January - 18	91	5312557	238410
7	February - 18	63	1566965	48683
8	March - 18	32	22789660	359640
			Total	1165982

W.P.No.23361 of 2019:

Sl. No	Month	Delay No. Duty paid (	Duty paid (in Rs.)	Interest to be paid @ 18%
1.	July-17	31	27000	413
2.	August-17	258	900000	114510
3.	October - 17	197	534714	52045
4.	November-17	167	534714	44119

5.	December -17	134	268898	17769
6.	January - 18	181	1353568	1208199
7.	February - 18	155	12103153	925145
8.	March - 18	143	7750	547
			Total	2362746

2. Demand notices were issued to the Banks (R3) seeking to recover the arrears of interest from the balances in the accounts of the petitioners.

3. The petitioners objected stating that they had sufficient Input Tax Credit (ITC) available with the Department and thus interest could be demanded, if at all, only on the cash component of the tax remitted belatedly. This amounted to a sum of Rs.1,21,701/- (in W.P.No.23360 of 2019) and Rs.1,25,751/-(in W.P.No.23361 of 2019) and the amounts have been remitted on 14.06.2019. According to the petitioners, the total tax payable, being Rs.3,94,49,225/- in W.P.No.23360 of 2019 and Rs.2,74,71,771/- in W.P.No.23361 of 2019, was remitted by way of cash to an extent of Rs.19,55,634/- (in W.P.No.23360 of 2019) and Rs.12,19,151/- (in W.P.No.23361 of 2019) and Rs.3,74,93,591/- (in W.P.No.23360 of 2019) and Rs.2,62,52,620/- (in W.P.No.23361 of 2019) from out of the available ITC. The proceedings for coercive recovery of the interest are impugned in the present Writ Petitions.

4. Though the petitioners have raised other grounds as well, including one of the violation of principles of natural justice, the only issue agitated is the legal issue as to whether interest would at all be payable on the component of ITC that was, admittedly, available with the Department throughout and that has been adjusted towards the tax demands for the period August, 2017 to March, 2018.

5. There is some history to this matter as this very issue appears to have been raised earlier by a petitioner in W.P.No.15978 of 2019. A learned single Judge, by order dated 13.06.2019, directed the petitioner therein to remit the admitted tax, being tax on the cash component of the demand belatedly paid

and the Department to dispose the representation of the petitioner in that case to the effect that there would be no liability to interest in regard to the ITC available with the Department.

6. As against the aforesaid order, Writ Appeals were filed before the Division Bench and by order dated 23.07.2019, the two Hon'ble Judges expressed divergent views. One Judge dismissed the Writ Appeals, whereas the second Judge was of the view that the legal issue on the leviability of interest called for a deeper consideration than had been extended by the learned single Judge at the stage of admission and such summary dismissal required revisiting.

7. The matter was thus referred to a Third Judge, who by his order delivered on 19.12.2019, held that Writ Appeals of the Revenue were not warranted, since the learned single Judge had not in the original instance determined the legal issue in a manner detrimental to the Revenue, but only remitted the matter back to the Assessing Officer to determine the quantum of liability. The aforesaid orders are circulated for my benefit by learned counsel.

8. The question crystallised by the Third Judge for consideration is as to whether interest on belated payment of tax as contemplated under Section 50 of the CGST Act is automatic or whether the same would have to be determined after considering the explanation offered by the assessee. At paragraph 29, the Hon'ble Judge holds that the liability to pay interest under Section 50 is automatic. However, since the petitioner in that case had raised disputes with regard to the period for which the tax had allegedly not been paid, as well as the quantum of tax remaining unpaid in excess of ITC, all being questions of fact, he was of the view that such matters would have to be resolved after hearing the assessee. He categorically states 'therefore in my considered view though the liability fastened on the assessee to pay interest is an automatic liability, quantification of such liability certainly needs an arithmetical exercise after considering the objections if any, raised by the assessee.' The objections raised in that case are thus factual and relate to disputed questions of fact as noted by me in the earlier portion of this paragraph.

9. However, the objection raised by the petitioners before me is not one of fact but one of law. According to the petitioners, Section 50 that provides for levy of interest on belated payments would apply only to payments of tax by cash, belatedly, and would not stand triggered in the case of available ITC, since such ITC represents credit due to an assessee by the Department held as such.

10. In order to decide the purely legal issue raised by the petitioners, it is necessary to extract Section 50 itself, which I do below:

> 'Interest on delayed payment of tax: "
>
> (1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent, as may be notified by the Government on the recommendations of the Council.
>
> (2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.
>
> (3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent, as may be notified by the Government on the recommendations of the Council."

11. The Section provides for interest on belated payment of tax and as held by the third Judge, such levy is 'automatic', and is intended to compensate the revenue for the remittance of tax belatedly and beyond the time frames permitted under law. Though in the

context of the Income Tax Act, 1961, the question of whether remittance of interest under Sections 234 A, 234B and 234C of the Income Tax Act, 1961 for belated filing of return, belated remittances of advance tax and deferment of advance tax are mandatory came to be considered by the Supreme Court in the case of Commissioner Of Income Tax, Mumbai vs Anjum M.H.Ghaswala & Ors (252 ITR 1), and held to be compensatory and hence mandatory. The principle of the said judgment applies on all fours to the present case.

12. The specific question for resolution before me is as to whether in a case such as the present, where credit is due to an assessee, payment by way of adjustment can still be termed 'belated' or 'delayed'. The use of the word 'delayed' connotes a situation of deprival, where the State has been deprived of the funds representing tax component till such time the Return is filed accompanied by the remittance of tax. The availability of ITC runs counter to this, as it connotes the enrichment of the State, to this extent. Thus, Section 50 which is specifically intended to apply to a state of deprival cannot apply in a situation where the State is possessed of sufficient funds to the credit of the assessee. In my considered view, the proper application of Section 50 is one where interest is levied on a belated cash payment but not on ITC available all the while with the Department to the credit of the assessee. The latter being available with the Department is, in my view, neither belated nor delayed.

13. The argument that ITC is liable to be reversed if it is found to have been erroneously claimed, and that it may be invalidated in some situations, does not militate with my conclusion as aforesaid. The availment and utilization of ITC are two separate events. Both are subject to the satisfaction of statutory conditions and it is always possible for an Officer to reverse the claim (of availment or utilization) if they are found untenable or not in line with the statutory prescription. Credit will be valid till such time it is invalidated by recourse to the mechanisms provided under the Statute and Rules.

14. I am supported in my view by a recently inserted proviso to Section 50(1) reading as below: Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.

15. The above proviso, as per which interest shall be levied only on that part of the tax which is paid in cash, has been inserted with effect from 01.08.2019, but clearly seeks to correct an anomaly in the provision as it existed prior to such insertion. It should thus, in my view, be read as clarificatory and operative retrospectively.

16. Learned counsel for the petitioners also draw my attention to the decision of the Telengana High Court in the case of Megha Engineering and Infrastructures Ltd. V. The Commissioner of Central Tax and others (2019-TIOL 893), where the Division Bench interprets Section 50 as canvassed by the Revenue. The amendment brought to Section 50(1), was only at the stage of press release by the Ministry of Finance at the time when the Division Bench passed its order and the Division Bench thus states that 'unfortunately, the recommendations of the GST Council are still on paper. Therefore, we cannot interpret Section 50 in the light of the proposed amendment'. Today, however, the amendment stands incorporated into the Statute and comes to the aid of the assessee.

17. In the light of the above discussion, these Writ Petitions are allowed and the impugned notices are set aside. No costs. Connected Miscellaneous Petitions are closed.

17.The Supreme Court in Eicher Motors(supra), considered the validity and application of the scheme of Rule 57F of the Central Excise Rule, 1944 in terms of which, credit lying utilized as on a particular date with the manufacturer lapsed, the Bench categorically holding that available credit is as good as tax paid. By ignoring the available credit and providing to levy interest upon that component of tax which the assessee seeks to remit by adjustment of credit, the Department is enriching itself doubly - on the one hand, holding in its coffers the available credit and on the other, seeking the payment of interest upon the same sum.

18. The Supreme Court in the context of Section 43B of the Income Tax Act, 1961 (IT Act) held in the case of Allied Motors (P) Ltd. Vs. Commissioner of Income Tax (1997 (3) SCC 472) that the nature and object of a proviso should be taken into account while deciding the question of whether the proviso was prospective or retrospective. Where a proviso was designed to eliminate unintended and prejudicial consequences which would cause hardship to a party, such a proviso should be seen to be remedial and one that mitigated the prejudice caused from inception.

19. This was reiterated in the case of Commissioner of Income Tax Vs. Alom Extrusions Ltd.(319 ITR 306) in the context of the second proviso to Section 43B of the IT Act. The Supreme Court in this case was dealing with the effective date of operation of the omission of the second proviso to Section 43B of the Income Tax Act, 1961 (in short 'IT Act'). Section 43B deals with the grant of deduction of statutory payments to an assessee conditional upon actual remittance of the aforesaid amounts.

20. Under the second proviso to Section 43B, assessees were entitled to deduction only if the contribution to provident fund (PF) stood credited on or before the due date as set out under the Provident Funds Act (PF Act). This presented a difficulty since the financial year for companies ended on the 31st of March of the particular financial year whereas, the accounting period of the Provident Fund Commissioner ended after the due date for filing of income tax returns. Thus, an assessee, who had made the statutory deposit within the due date under the PF Act, would not be in a position to claim the deduction when the return of income for income tax was filed. The second proviso thus stood deleted by Finance Act, 2003, with effect from 01.04.2004. However, while considering the effective date of deletion, the Bench noted the reason for such deletion as being curative and intended to remove existing anomalies. The Bench held that an amendment, be it by way of insertion, substitution or deletion, made specifically to remove an anomaly, should normally be effective retrospectively, back to the date when the anomaly first arose.

21. The Bench cites an oft-quoted observation of the three Judge Bench in the case of Commissioner of Income Tax, Bangalore vs. J.H. Gotla, [1985] 156 I.T.R. 323 to the following effect:

> "...We should find out the intention from the language used by the Legislature and if strict literal construction leads to an absurd result, i.e., a result not intended to be subserved by the object of the legislation found in the manner indicated before, then if another construction is possible apart from strict literal construction, then that construction should be preferred to the strict literal construction. Though equity and taxation are often strangers, attempts should be made that these do not remain always so and if a construction results in equity rather than in injustice, then such construction should be preferred to the literal construction."

22. Thus, notwithstanding that the Amendment Act provided for the deletion to come into effect from 01.04.1988, the Hon'ble Supreme Court held that the deletion would operate with effect from 01.04.1984 itself. The ration of this decision is clearly applicable to the case on hand.

23. Moreover, interest, as held by the Supreme Court in the case of Commissioner of Income Tax Vs. Anjum H Ghaswada, (252 ITR 1), is indented to compensate the revenue for loss of capital. In the present case, there is no loss insofar as the revenue is in possession of the credit 'which is good as cash' as held by the Supreme Court in the case of Eicher Motors (supra) and cannot thus be said to be prejudiced in any way.

24. Useful reference may also be made to a decision of a Division Bench of this Court in Commissioner of Central Excise, Puducherry-I Vs. CESTAT, Chennai 2017 (346 E.L.T. 80). The Bench was answering a substantial question of law on the issue of whether interest may be demanded for differential duty not paid in time, since the assessee had sufficient credit in its current account during the relevant period. One of the reasons on which the revenues' appeal was dismissed and the assessee's contention that no demand for interest would arise in a case where sufficient credit is available to the assessee, is set out in para 6 of the short decision. The Bench notes that there was sufficient credit available with the Department as on 30.06.2006 and the principal demand raised arose only from the adjustment of such credit. This adjustment could well have been automatic and the Bench thus says that no interest would lie on such adjustment which could have been made at any time, since the amount was available with the Department. In this context, the

Bench quips that 'when credit was available to the account of the assessee, the Department cannot act like Shylock demanding a pound of flesh'. Equally so in the present case.

25. The revenue places reliance on a decision of the Telangana High Court in Megha Engineering and Infrastruacture Ltd. Vs. Commissioner of Central Taxes, Hyderabad. In W.P.No.44517 of 2018 dated 18.04.2019. The aforesaid decision is dated 18.04.2019 long prior to the clarifications issued by the GST Council. I have also in my decision in the case of Refix Industry (supra) noted this position at para 16 thereof.

26. In any event, this entire controversy has been now settled by the Board vide its Circular in F.No.CBEC.20/01/08/2019 GST dated 18.09.2020 to the following effect:

F. No. CBEC- 20/01/08/2019-GST

Government of India
Ministry of FinanceDepartment of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

Room No. 159A,
North Block, New Delhi,
Dated: 18th September, 2020

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All)
The Principal Director Generals/Director Generals (All)

Madam / Sir,

Subject: Administrative instructions for recovery of interest on net cash tax liability w.e.f. 01.07.2017 -reg.

Based on the recommendations of the 35th meeting of the GST Council held on 21st June, 2019, the provision of section 50 was amended vide section 100 of the Finance (No. 2) Act, 2019 to provide for charging interest on the net cash tax liability. The said amendment was to be made effective from a date to be notified by the Government. Accordingly, the said provision was made effective vide notification No. 63/2020 — Central Tax dated the 25th August. 2020, w.e.f. 01.09.2020.

2. The GST Council, in its 39th meeting, held on 14th March, 2020 recommended interest to be charged on the net cash tax liability w.e.f. 01.07.2017 and accordingly, recommended the amendment of section 50 of the CGST Act retrospectively w.e.f. 01.07.2017. The retrospective amendment in the GST laws would be carried out in due course through suitable legislation.

3. Post issuance of notification 63/2020 – Central Tax dated the 25th August, 2020, there were apprehensions raised by taxpayers that the said notification is issued contrary to the Council's recommendation to charge interest on net cash liability w.e.f. 01.07.2017. Consequently, a press release, dated 26.08.2020 was issued to clarify the position. Further, in order to implement the decision of the Council in its true spirit, and at the same time working within the present legal framework, it has been decided to address the issue through administrative arrangements, as under:

a. For the period 01.07.2017 to 31.08.2020, field formations in your jurisdiction may be instructed to recover interest only on the net cash tax liability (i.e. that portion of the tax that has been paid by debiting the electronic cash ledger or is payable through cash ledger); and

b. wherever SCNs have been issued on gross tax payable, the same may be kept in Call Book till the retrospective amendment in section 50 of the CGST Act is carried out.

4. Difficulty, if any, in the implementation of these instructions may please be brought to the notice of the Board.

27. Thus, the Board has yet again reiterated that the amendment by insertion of proviso of Section 50 of the CGST Act is intended to be retrospective. Perhaps the relegation of the show cause notices to the call book is to await the passing of the amendments in the central and state statutes. To my mind, the Centre, the State and the CBIC are in agreement that the operation of the proviso of Section 50 should only be retrospective and the interpretation to the contrary by the authorities constituted under the Board is, in my view, clearly misplaced as is the consequential coercive recovery.

28. Thus, notwithstanding that the proviso has been stated to be effective only from 01.09.2020 by Notification No.63 of 2020 dated 25.08.2020, I cannot but take note of (i) the resolution of the GST Council dated 22.12.2018 introducing the proposal for amendment of Section 50 to allow payment of interest on net cash liability, taking into account admissible credit that amount payable through electronic cash ledger (ii) the GST Council meeting dated 21.06.2019 wherein the recommendation was made to amend Section 50 vide Section 100 of Finance (No.2) Act, 2019 to provide for charging interest on net cash liability (iii) the Council in its meeting on 14.03.2020 recommending charging of interest on net cash tax liability with effect from 01.07.2017 and accordingly, retrospective amendment of the Act from the aforesaid date (iv) the press release of the Council post the 39th meeting also dated 14.03.2020 allaying apprehensions of the tax payers that the amendment of Section 50 would be prospective, setting out clearly as a trade facilitation measure, the assurance that the insertion of the proviso would be retrospective, applicable with effect from 01.07.2017 (v) the fact that close on the heels of Notification No.63 of 2020 dated 25.08.2020 stipulating the effective date as 01.09.2020, the CBIC issued a press release assuaging apprehensions by stating that the prospective notification was only on account of technical limitations.

29. The Board has, in my view, extended a waiver of recovery for the past period in line with the decisions of the Council (vi) Notification dated 18.09.2020, that cemented the long line of assurances of the GST Council and the Board in letter and spirit. While promising that the amendment in question will be clarified to be retrospective, the Board has indicated certain difficulties in carrying out the stated amendment at this juncture. I would be loath to speculate on the nature of the difficulties expressed and restrict myself to concluding that the sequence of events that I have set out above make it more than amply clear to me that the present writ petitions are liable to be allowed.

30. In W.P.No.12492 of 2020, learned counsel for the petitioner states that the interest liability relating to belated payment of tax both by cash and reversal of ITC has been coercively recovered. In light of my decision as aforesaid, a direction is issued to the appropriate authority to compute the interest liability for belated remittances of cash and refund the balance of the amount collected from the petitioner within a period of four weeks from date of uploading of this order.

31. With the insertion of the proviso to be taken to be retrospective for the detailed reasons set out above, these writ petitions are allowed. Consequently, the attachments will also stand lifted forthwith. The Assessing Officers are at liberty to raise fresh demands relating to interest on delayed remittances of tax by cash, in accordance with law. Connected miscellaneous petitions are closed. No costs.

-s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

ska

To

1. THE DEPUTY COMMISSIONER
POONMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE OFFICE OF THE DEPUTY /
ASSISTANT COMMISSIONER OF GST AND CENTRAL
EXCISE CHENNAI- 600 056

2. THE SUPERINTENDENT OF CGST AND
CENTRAL EXCISE OFFICE OF THE SUPERINTENDENT
OF CGST AND CENTRAL EXCISE TAMBARAM RANGE
PLOT NO. 40 RANGA COLONY RAJAKILPAKKAM
CHENNAI 600 073.

3. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PUDUCHERRY
DIVISION -II 14 MUNICIPAL STREET AZEEZ
NAGAR PUDUCHERRY 605 010

4. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE RANGE II B PUDUCHERRY
DIVISION -II 14 MUNICIPAL STREET AZEEZ
NAGAR PUDUCHERRY 605 010.

5. THE BRANCH MANAGER
STATE BANK OF INDIA BOMBAY MUTUAL BUILDING
232 NSC BOSE ROAD CHENNAI 600 001.

6. THE ASSISTANT COMMISSIONER
POONAMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE C-48 TNHB BUILDING
ANNA NAGAR CHENNAI 600 040

7. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
POONAMALLEE II RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI 600 056

8. THE BRANCH MANAGER
HDFC BANK LIMITED 98/99 DUAL GARDENS MOUNT
POONAMALLEE ROAD PORUR CHENNAI 600 116

9. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE MADURANGAM RANGE I RANGE
NO.64 ALAGESAN NAGAR CHENGALPATTU 603001.

10. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE VELLORE
DIVISION CENTRAL REVENUE BUILDING OFFICERS
LINE VELLORE 632 001

11. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING OFFICERS LINE
VELLORE 632 001

12. THE BRANCH MANAGER
INDIAN BANK 78 AZAD ROAD THORAPADI 632 002

13. THE SECRETARY UNION OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE NORTH BLOCK NEW
DELHI 110 001

14. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANGE IIB 4TH FLOOR NO.
14 MUNCIPAL STREET AZIZ NAGAR
REDDIARPALAYAM PUDUCHERRY 605 010.

15. THE SUPERINTENDENT OF CENTRAL
TAX IRUNGATTUKOTTAI RANGE
IRUNGATTUKOTTAI DIVISION 42 TRUNK ROAD
POONAMALLEE CHENNAI 600056

16. THE SUPERINTENDENT OF CGST AND
CENTRAL EXCISE TAMBARAM RANGE PLOT NO.40
RANGA COLONY RAJAKILPAKKAM CHENNAI 73

17. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE TAMBARAM RANGE
CHENNAI - 600 073

18. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE TAMBARAM RANGE
CHENNAI - 600 073

19. THE DDEPUTY COMMISSIONER GST AND
CENTRAL EXCISE IRUNGATUKOTTAI DIVISION
C-48 TNHB II AVENUE I 86 II FLOOR ANNA
NAGAR CHENNAI 600 040

20. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT CENTRAL TAX
PADDPAI - RANGE IRUNGATUKOTTAI DIVISION
C-48 TNHB II AVENUE I 86 II FLOOR ANNA
NAGAR CHENNAI 600 040

21. THE SUPERINTENDENT
O/O.THE SUPERINTENDENT OF GST AND CENTRAL
EXCISE RANGE III B 48/1 III FLOOR AJEEZ
NAGAR MAIN ROAD REDDIYARPALAYAM
PUDUCHERRY 605 010

22. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PUDUCHERRY DIVISION
III NO. 14 MUNICIPAL STREET AJEEZ NAGAR
REDDIYARPALAYAM PUDUCHERRY 605 010

23. THE BRANCH MANAGER
HDFC BANK LTD NO. 360 M.G.ROAD
PUDUCHERRY 605 001

24. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE
VELLORE 632001 VELLORE DISTRICT

25. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KATPADI RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE VELLORE
632001 VELLORE DISTRICT

26. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE
VELLORE 632001 VELLORE DISTRICT

27. THE SUPERINTENDENT OF CGST
AND CENTRAL EXCISE POONAMALLEE I RANGE
NO. 42 TRUNK ROAD POONAMALLEE
CHENNAI 600 056

28. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE -632 001

29. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE -632 001

30. THE BANK MANAGER
STATE BANK OF INDIA NEW KATPADI ROAD
VELLORE TAMIL NADU PIN 632 004

31. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING BARRACKS MAIDAN
VELLORE.

32. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VANIYAMBADI RANGE
VANIYAMBADI.

33. THE BRANCH MANAGER
STATE BANK OF INDIA C.L.ROAD KHADERPET
VANIYAMBADI

34. THE SUPERINTENDENT
TRIPLICANE V RANGE TRIPLICANE DIVISION
CHENNAI NORTH COMMISSIONERATE GST BHAWAN
ANNEXE BUILDING NUNGAMBAKKAM CHENNAI 600 034

35. THE SUPERINTENDENT
TRIPLICANE V RANGE TRIPLICANE DIVISION
CHENNAI NORTH COMMISSIONERATE GST BHAWAN
ANNEXE BUILDING NUNGAMBAKKAM CHENNAI 600 034

36. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI I RANGE OFFICE OF THE
SUPERINTENDENT OF CGST AND CENTRAL EXCISE NO.
41/1 RAILWAY STATION ROAD PONNERI 601 204

37. THE ASSISTANT COMMISSIONER OF
CGST CENTRAL EXCISE PONNERI DIVISION
CHENNAI OUTER COMMISSIONERATE R-40 A-1
100 FEET ROAD MOGAPPAIR CHENNAI 600 037

38. THE BRANCH MANAGER
STATE BANK OF INDIA NEW THERACHI STREET
TIRUVALLUR 601 2014

39. THE SUPERINTENDENT
AMBATTUR OUTER RANGE OFFICE OF THE
SUPERINTENDENT OF CENTRAL TAX AND CENTRAL
EXCISE R-40 A-1 100 FEET ROAD MUGAPPAIR
CHENNAI 600 037

40. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI
DIVISION NO. 41/1 RAILWAY STATION ROAD
PONNERI 601204

41. THE SUPERINTENDENT
OFFICE OF THE ASSISTANT COMMISSIONER OF GST
AND CENTRAL EXCISE VELLORE DIVISION CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001

42. HDFC BANK
REPRESENTED BY ITS BRANCH MANAGER GANDJHI
NAGAR BRANCH VELLORE 632 006

43. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING OFFICERS LINE
VELLORE 632 001

44. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KRISHNAGIRI RANGE NO. 65/19
FIRST CROSS THAMMANNA NAGAR CO-OPERATIVE
COLONY KRISHNAGIRI 635

45. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KRISHNAGIRI RANGE NO. 65/19
FIRST CROSS THAMMANNA NAGAR CO-OPERATIVE
COLONY KRISHNAGIRI 635

46. THE DEPUTY COMMISSIONER OF
CENTRAL TAX SRIPERUMBUDUR DIVISION CHENNAI
OUTER COMMISSIONERATE C-48 TNHB BUILDING
ANNA NAGAR CHENNAI 600040

47. THE SUPERINTENDENT OF CENTRAL
EXCISE MAMBAKKAM RANGE SRIPERUMBUDUR
DIVISION CHENNAI OUTER COMMISSIONERATE
CHENNAI 600058

48. THE BRANCH MANAGER
M/S. FEDERAL BANK LIMITED IFSC. FDRL0001100
NO. 61 SVS CLUB BUILDING ANNA SALAI
MOUNT ROAD CHENNAI 600002

49. THE SUPERINTENDENT OF CENTRAL
TAX THIRUVALLUR I RANGE NO.46 VALLALAR
STREET PERIAKUPPAM THIRUVALLUR 602 001

50. THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE POONAMALLEE
DIVISION TNHB NEWRY TOWERS ANNA NAGAR
CHENNAI 40

51. THE SUPERINTENDENT OF CENTRAL
TAX PONNERI II RANGE NO.41/1 RAILWAY
STATION ROAD PONNERI 601 204

52. THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE PONNERI DIVISION
R-40/A-1 MOGAPPAIR EAST CHENNAI 37

53. THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE PONNERI DIVISION
OUTER COMMISSIONERATE 100 FEET ROAD
MOGAPPAIR CHENNAI 600037

54. THE SUPERINTENDENT OF GST AND
CENTRAL TAX PONNERI 1 RANGE M.M. NAGAR
DIVISION NO.41/ 1 RAILWAY STATION ROAD
PONNERI 601204

55. THE BANK MANAGER
INDIAN OVERSEAS BANK 666 THIRUVOTTIYUR
HIGH ROAD THIRUVOTTIYUR CHENNAI

56. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF CGST AND
CENTRAL EXCISE TAMBARAM RANGE PLOT NO. 40
RANGA COLONY RAJAKILPAKKAM CHENNAI 73

57. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE MADURANTAGAM I RANGE 64
ALAGESAN NAGAR CHENGELPATT

58. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE MADURANTAGAM I RANGE 64
ALAGESAN NAGAR CHENGELPATT

59. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE RANIPET III RANGE
RANIPET DIVISION SIPCOT INDUSTRIAL COMPLEX
RANIPET VELLORE 632 403

60. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE SIPCOT INDUSTRIAL
COMPLEX RANIPET DIVISION RANIPET 632 403

61. THE BRANCH MANAGER
STATE BANK OF INDIA WALAJAPET RANIPET 632 513

62. THE SECRETARY UNION OF INDIA
MINISTRY OF FINANCE DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI 110 001

63. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE 1/1D INDUSTRIAL ESTATE
POST KURICHI NEW TOWN COIMBATORE 641021.

64. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE THIRUVANNAMALAI RANGE
VILLUPURAM DIVISION CHENNAI OUTER
COMMISSIONERATE NO. 26 / GOPAL PILLAIYAR
KOIL STREET THIRUVANNAMALAI

65. THE SUPERINTENDENT
OFFICE OF THE DEPUTY/ ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE PONNERI I RANGE NO.
41/1 RAILWAY STATION ROAD PONNERI-601 204

66. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE OFFICE OF THE
DEPUTY/ ASSISTANT COMMISSIONER OF GST AND

CENTRAL EXCISE PONNERI I RANGE PONNERI
DIVISION NO.46 VALLALAR STREET PERIAKUPPAM
TIRUVALLUR DISTRICT

67. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI DIVISION
NO.41/1 FIRST FLOOR RAILWAY STATION ROAD
(OPP.TO GOVT BOYS HR.SEC.SCHOOL)
PONNERI-601 204

68. THE SUPERINTENDENT
PONNERI II RANGE NO.41/1 FIRST FLOOR RAILWAY
STATION ROAD (OPP.TO GOVT BOYS HR.SEC.
SCHOOL) PONNERI-601 204

69. THE MANAGER
INDIAN BANK NO.66 RAJAJI SALAI
CHENNAI-600 001

70. THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE PONNERI DIVISION
37/R - 40 A1 100 FEET ROAD MOGAPPAIR
CHENNAI-600 037

71. THE BANK MANAGER
CORPORATION BANK TYSON COMPLEX OPP-POLICE
STATION MINJUR CHENNAI-601 203

72. THE DEPUTY COMMISSIONER OF
CGST AND CENTRAL EXCISE POONAMALLEE
DIVISION CHENNAI OUTER COMMISSIONERATE
C-48 TNHB BUILDING ANNA NAGAR
CHENNAI -600 040

73. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE POONAMALLEE-II RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI - 600 056

74. THE BANK MANAGER
INDIAN OVERSEAS BANK S.NO. 162/1
THIRUVALLUR HIGH ROAD S.NO. 162/1
THIRUVALLUR HIGH ROAD THIRUMAZHISAI 600 124.

75. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE RANIPET III RANGE RANIPET DIVISION SIPCOT INDUSTRIAL COMPLEX RANIPET-632 403 VELLORE DISRICT

76. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE KALLAKURICHI RANGE VILLUPURAM-605 602 VILLUPURAM

77. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE COIMBATORE IA RANGE ROOM NO. 6 I ST FLOOR ANNEX BUILDING GST BHAVAN 6/7 ATD STREET RACE COURSE ROAD COIMBATORE 641 018

78. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE VELLORE RANGE CENTRAL REVENUE BUILDINGS OFFICERS LINE VELLORE 632 001 VELLORE DISTRICT

79. THE SUPERITENDENT OF GST AND CENTRAL EXCISE MADURANTHAGAM I RANGE 64 ALAGESAN NAGAR CHENGALPATTU-603 001

80. ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE VILLUPURAM DIVISION NO.9-A SOLAI NAGAR SUDHAGAR NAGAR VILLUPURAM-605602

81. THE MANAGER
INDIAN BANK 453 JAWAHARLAL NEHRU ST. TINDIVANAM VILLUPURAM-604 202

82. THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE POONAMALLEE DIVISON CHENNAI OUTER COMMISIONERATE C-48 TNHB BUILDING ANNA NAGAR CHENNAI-40

83. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNAMAALLEE-I RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI-600056.

84. THE BANK MANAGER
STATE BANK OF INDIA NEW KATPADI ROAD
VELLORE-632 004.

85. THE DEPUTY COMMISSIONER
OF GST AND CENTRAL EXCISE IRUNGATTUKOTTAI
OUTER DIVISION CHENNAI OUTER
COMMISSIONERATE C 48 TNHB BUILDING ANNA
NAGAR CHENNAI 40

86. THE BRANCH MANAGER
INDIAN OVERSEAS BANK NO. 539 / 3 BAZAR
STREET PADAPPAI KANCHIPURAM 601 301

87. THE SECRETARY UNION OF INDIA
MINISTRY OF FINANCE DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI 110 001.

88. OFFICE OF THE SUPERINTENDENT
OF GST AND CENTRAL EXCISE
CHENNAI - OUTER VELLORE DIVISION VANIYAMBADI RANGE
NO.392/A 2/B C.I.ROAD
VANIYAMBADI - 635 751.

89. OFFICE OF THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
CHENNAI - OUTER VELLORE DIVISION CENTRAK
REVENUE BUILDING BARRACKS MAIDAN VELLORE.

90. THE BRANCH MANAGER
CITY UNION BANK LIMITED SK.ROAD
KRISHNAPURAM AMBUR TAMIL NADU - 635 802.

91. THE ASSISTANT COMMISSIONER
POONAMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE C-48 TNHB BUILDING ANNA
NAGAR CHENNAI 600 040

92. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE POONAMALLEE II RANGE 42
TRUNK ROAD POONAMALLEE CHENNAI 600 056

93. THE BRANCH MANAGER
HDFC BANK LIMITED 98/99 DUAL GARDENS MOUNT
POONAMALLEE ROAD PORUR CHENNAI 600 116

94. THE SUPERINTENDENT OF CENTRAL
TAX VILLUPURAM RANGE VILLUPURAM
DIVISION 9A SOLAI NAGAR SUDHAKAR NAGAR
VILLUPURAM.

95. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE VILLUPURAM DIVISION
VILLUPURAM.

96. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT.

97. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632 001 VELLORE DISTRICT.

98. THE SUPERINTENDENT OF CENTRAL
TAX CHENGALPATTU RANGE MARAIMALAI NAGAR
DIVISION 40 RANGA COLONY RAJAKILPAKKAM
CHENNAI 73

99. THE SUPERINTENDENT OF CENTRAL
TAX CHENGALPATTU RANGE MARIMALAI NAGAR
DIVISION PLOT NO. 40 RANGA COLONY
RAJAKILPAKKAM CHENNAI 600 073

100. THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE MARIMALAI NAGAR
DIVISION PLOT NO. 40 RANGA COLONY
RAJAKILPAKKAM CHENNAI 600 073

101. THE BANK MANAGER
INDIAN BANK NO. 5 GST ROAD GUDUVANCHERY
KANCHEEPURAM DISTRICT PIN 603 202

102. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI RANGE 2 PONNERI
DIVISION CHENNAI - OUTER COMMISSIONERATE
NO.37/R-40 A-1 100 FEET ROAD MOGAPPAIR
CHENNAI -37.

103. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI DIVISION
CHENNAI - OUTER COMMISSIONERATE NO. 37/R-40
A-1 100 FEET ROAD MOGAPPAIR CHENNAI -37.

104. THE BRANCH MANAGER
ANDHRA BANK VEMBAKKAM BRANCH NO. 496 21
VEMBAKKAM ROAD PONNERI THIRUVALLUR DIST
TAMIL NADU - 601 204.

105. THE SUPERINTENDENT
VILLUPURAM DIVISION TIRUVANNAMALAI RANGE
CHENNAI OUTER COMMISSIONERATE OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE NO.
26/42 GOPAL PILL

106. THE STATE BANK OF INDIA
REPRESENTED BY ITS BRANCH MANAGER NO. 71/C
VEERAPPAN STREET POLUR TIRUVANNAMALAI -606
803

107. ASSISTANT COMMISSIONER OF GST
AND CENTRAL EXCISE VILLUPURAM DIVISION
NO. 9A SOLAI NAGAR SUDHAGAR NAGAR
VILLUPURAM -605 602

108. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT CGST AND
CENTRAL EXCISE POONAMALLEE I RANGE 42 TRUNK
ROAD POONAMALEE CHENNAI 600 056

109. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

110. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

111. THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

112. THE BRANCH MANAGER
KARUR VYSYA BANK LTD. P.B.NO. 438 72 MAIN
BAZAR VELLORE 638004

113. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

114. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

115. THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

116. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

117. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

118. THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

119. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE MADURANTAGAM I RANGE 64
ALAGESAN NAGAR CHENGELPATT

120. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VILLUPURAM
DIVISION 9-A SOLAI NAGAR SUDHAKAR NAGAR
VILLUPURAM 605602

121. THE SUPERINTENDENT OF CENTRA
TAX VILLUPURAM RANGE 9-A SOLAI NAGAR
SUDHAKAR NAGAR VILLUPURAM 605602

122. THE MANAGER
CITY UNION BANK DOOR NO. 8 CHAIRMAN
SUBBARAYAN STREET WEST VILLUPURAM 605602

123. THE SUPERINTENDENT OF CGST AND
CENTRAL EXCISE TAMBARAM RANGE OFFICE
OF THE SUPERINTENDENT OF CGST AND CENTRAL
EXCISE PLOT NO. 40 RANGE COLONY
RAJAKILPAKKAM CHENNAI - 600

124. THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE TAMBARAM RANGE
PLOT NO.40 RANGA COLONY RAJAKILPAKKAM
CHENNAI - 600 073

125. THE BRANCH MANAGER
INDIAN OVERSEAS BANK NO. 130B B.B.R.
TOWERS MUDICHUR ROAD TAMBARAM
CHENNAI - 600 045

126. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE POONAMALLEE I RANGE 42
TRUNK ROAD POONAMALEE CHENNAI 600 056

127. THE ASSISTANT COMMISSIONER
OF CGST AND CENTRAL EXCISE POONAMALLEE
DIVISION CHENNAI OUTER COMMISSIONERATE C-48
TNHB BUILDING ANNA NAGAR CHENNAI 600 040

128. THE BRANCH MANAGER
INDIAN BANK PB NO. 3452 W-100 II AVENUE
ANNA NGAR CHENNAI 600 040

129. THE ASSISTANT COMMISSIONER
CGST AND CENTRAL EXCISE (PONNERI DIVISION)
MADAVARAM OUTER RANGE R-40 A-1 100 FEET
ROAD TNHB COMPLEX MOGAPPAIR CHENNAI -37

130. THE SUPERINTENDENT OF CGST AND CENTRAL EXCISE MADAVARAM
OUTER RANGE R-40 A-1 100 FEET ROAD TNHB COMPLEX
MOGAPPAIR CHENNAI -37

131. THE SENIOR MANAGER
SME BRANCH KILPAUK INDIAN OVERSEAS BANK
NO.20 ORMES ROAD KILPAUK CHENNAI 10

132. THE SUPERINTENDENT
UTHUKOTTAI RANGE GUMMIDIPOONDI DIVISION
CHENNAI OUTER COMMISSIONERATE OFFICE OF THE
SUPERINTENDENT OF CENTRAL TAX AND
CENTRAL EXCISE R-40 A-1 100 F

133. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE GUMMUDIPOONDI
DIVISION CHENNAI OUTER COMMISSIONERATE R-40

A-1 100 FEET ROAD MUGAPPAIR
CHENNAI 600 037

134. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING BARRACKS MAIDAN
VELLORE.

135. THE SUPERINTENDANT OF GST
AND CENTRAL EXCISE VANIYAMBADI RANGE
VANIYAMBADI.

136. THE BRANCH MANAGER
CANARA BANK 228 - A C.N.ANNADURAI ROAD
VANIYAMABADI.

137. THE SUERPINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE SUPERINTENDENT
OF GST AND CENTRAL EXCISE POONAMALLEE I
RANGE 42 TRUNK ROAD POONAMALLEE
CHENNAI-600 056

138. THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
OFFICE OF THE
DEPUTY COMMISSIONER OF GST AND CENTRAL
EXCISE POONAMALLEE DIVISION CHENNAI OUTER
COMMISSIONERATE C-48 TNHB BUILDING ANNA NAGAR
CHENNAI 600 040.

139. THE BRANCH MANAGER
STANDARD CHARTED BANK GRINDLAYS CENTRE
NO.19 RAJAJI SALAI CHENNAI - 600 001

140. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE
SALEM III RANGE SHIVA TOWERS NO. 1/276
MEYYANUR ROAD SALEM 636 004

141. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE

VILLUPURAM RANGE VILLUPURAM DIVISION NO.9-A
SOLAI NAGAR SUDHAKAR NAGAR VILLUPURAM DISTRICT

142. THE BRANCH MANAGER
FEDERAL BANK OF INDIA VILLUPURAM BRANCH
NO.25 K.K.ROAD VILLUPURAM-605 602

143. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE
PONNERI 1 RANGE NO. 4/ 1 RAILWAY STATION
ROAD PONNERI TIRUVALLUR DIST

144. THE BRANCH MANAGER
ANANDHRA BANK PONNERI BRANCH T.H ROAD
TIRUVALLUR DISTRICT

145. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE 47 VKP PLAZA ROAD
CUTCHERY ROAD GOBICHETTIPALAYAM 638452

146. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELLORE DIVISION
CENTRAL REVENUE BUILDING BARRACKS MAIDAN
VELLORE

147. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VANIYAMBADI RANGE
VANIYAMBADI

148. THE BRANCH MANAGER
INDIAN BANK NO. 392 / A-1 C.L. ROAD
VANIYAMBADI 635 751

149. THE RANGE OFFICER
THE SUPERINTENDENT OF GST AND CENTRAL EXCSE
VANIYAMBADI RANGE VANIYAMBADI

150. THE SUPERNTENDENT OF GST
AND CENTRAL EXCISE THIRUVANNAMALAI RANGE
VILLUPURAM DIVISION CHENNAI OUTER
COMMISSIONERATE NO. 26/42

GOPAL PILLAIYAKOIL STREET
THIRUVANNAMALAI

151. THE SUPERINTENDENT
VELLORE DIVISION KATPADI RANGE OFFICE OF
THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
CENTRAL REVENUE OFFICERS LINE VELLORE 632 001

152. THE IDBI LTD
REPRESENTED BY ITS BRANCH MANAGER NO. B-26
KARTHIKEYAN SALAI PERIYAR NAGAR
CHENNAI 600 082

153. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE VELORE DIVISION
CENTRAL REVENUE BUILDING OFFICERS LINE
VELLORE 632 001

154. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE THIRUVANNAMALAI RANGE
VILLUPURAM DIVISION CHENNAI OUTER
COMMISSIONERATE NO. 26/ 42 GOPAL
PILLAIYARKOIL STREET THIRUVANNAMALAI

155. THE BRANCH MANAGER
CORPORATION BANK 180-1B VELLORE TRUNK ROAD
VENGIKKAL THIRUVANNAMALAI 606604

156. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE
SUPERINTENDENT OF GST AND CENTRAL EXCISE
VILLUPURAM RANGE VILLUPURAM DIVISION
NO.9-A SOLAI NAGAR SUDHAKAR NAGAR
VILLUPURAM DISTRICT

157. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
VILLUPURAM RANGE 9A
SOLAI NAGAR SUDHAKAR NAGAR VILLUPURAM.

158. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE VILLUPURAM DIVISION
VILLUPURAM.

159. THE BRANCH MANAGER
KOTAK MAHINDRA BANK LTD. GROUND FLOOR AND
1ST FLOOR SHOP NO.27 OLD NO.25/A
MUTHUMARIAMMAN KOVIL STREET
PONDICHERRY 605 001.

160. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE TIRUVALLUR I RANGE NO.46
VALLALAR STREET PERIAKUPPAM
TIRUVALLUR 602 001

161. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANIPET III RANGE RANIPET
DIVISION SIPCOT INDUSTRIAL COMPLEX RANIPET
VELLORE-632 403.

162. THE SECRETARY
UNION OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI-110 001.

163. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE ADDL CHARGE NEYVELI RANGE
II 1ST FLOOR BESIDE HP PETROL BUNK NO.81A
CHIDAMBARAM MAIN ROAD VADALUR 607 303

164. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE OFFICE OF THE SUPERINTENDENT
OF GST AND CENTRAL EXCISE GUMMIDIPOONDI
RANGE-II GUMMIDIPOONDI DIVISION CHENNAI
OUTER COMMISSIONERATE
GUMMIDIPOONDI

165. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE GOPI RANGE 47 VKP PLAZA
CUTCHERY ROAD GOBICHETTIPALAYAM - 638 452

166. THE SUPERNTENDENT OF GST
AND CENTRAL EXCISE MADHAVARAM OUTER RANGE
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE R-40 A-1

100 FEET ROAD TNHB COMPLEX
MOGAPPAIR CHENNAI 37.

167. THE SUPERINTENDENT
OFFICE OF THE DEPUTY /ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE PONNERI DIVISION
NO. 41/1 RAILWAY STATION ROAD
PONNERI -601 204

168. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE OFFICE OF THE
DEPUTY /ASSISTANT COMMISSIONER OF GST AND
CENTRAL EXCISE PONNERI I RANGE PONNERI
DIVISION NO. 46 VALLALAR STREET
PERIAKUPPAM THIRUVALLUR DISTRICT

169. THE SUPERINTENDENT
OFFICE OF THE DEPUTY /ASSISTANT COMMISSIONER
OF GST AND CENTRAL EXCISE PONNERI DIVISION
NO. 41/1 RAILWAY STATION ROAD
PONNERI -601 204

170. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE OFFICE OF THE
DEPUTY /ASSISTANT COMMISSIONER OF GST AND
CENTRAL EXCISE PONNERI I RANGE PONNERI
DIVISION NO. 46 VALLAL

171. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KALLAKURICHI RANGE
VILLUPURAM

172. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VILLUPURAM RANGE 9A
SOLAINAGAR VILLUPURAM

173. THE ASSISTANT COMMISSIONER
VILLUPURAM DIVISION VILLUPURAM

174. THE BRANCH MANAGER
TAMIL NADU MERCANTILE BANK LTD 13
KANYAKULAM ROAD VILLUPURAM- 605602

175. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE RANGE IIB PUDUCHERRY
DIVISION-II 14 MUNICIPAL STREET AZEEZ
NAGAR PUDUCHERRY - 605 010.

176. THE STATE TAX OFFICER
GROUP II INSPECTION II NO. 1 GREAMS ROAD
CHENNAI 600006

177. OFFICE OF THE SUPERINTENDENT
GST AND CENTRAL EXCISE SHOLINGANALLUR
OUTER RANGE PALLAVARAM DIVISION 445 GUNA
COMPLEX 3RD FLOOR ANNA SALAI CHENNAI 18

178. SUPERINTENDENT OF CGST AND
CENTRAL EXCISE OFFICE OF THE
SUPERINTENDENT OF CGST AND CENTRAL EXCISE
TAMBARAM RANGE PLOT NO. 40 RANGA COLONY
RAJAKILPAKKAM CHENNAI 600073

179. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE KATPADI RANGE CENTRAL
REVENUE BUILDING OFFICERS LINE VELLORE
632001 VELLORE DISTRICT

180. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE POONAMALLEE I RANGE 42
TRUNK ROAD POONAMALEE CHENNAI 600 056

181. THE ASSISTANT COMMISSIONER
OF CGST AND CENTRAL EXCISE POONAMALLEE
DIVISION CHENNAI OUTER COMMISSIONERATE C-48
TNHB BUILDING ANNA NAGAR CHENNAI 600 040

182. THE BRANCH MANAGER
INDIAN BANK PB NO. 3452 W-100 II AVENUE
ANNA NGAR CHENNAI 600 040

183. THE SUPERINTENDENT OF GST
CENTRAL EXCISE GUDIYATHAM RANGE VELLORE
DIVISION 41-B GOODANAGARAM
GUIDYATHAM 632 602

184. THE SUPERINTENDENT OF GST
CENTRAL EXCISE GUDIYATHAM RANGE VELLORE
DIVISION 41-B GOODANAGARAM
GUIDYATHAM 632 602

185. THE ASSISTANT COMMISSIONER OF
CENTRAL TAX AND CENTRAL EXCISE
GUMMIDIPOONDI DIVISION R-40 100 FEET ROAD
MOGAPPAIR CHENNAI 600 037

186. THE BRANCH MANAGER
BANK OF INDIA 25/A RED HILL HIGH ROAD
KOLATHUR CHENNAI 600 099

187. SARAVANA STORES
NO. 13 RANGANATHAN STREET T. NAGAR
CHENNAI 600 017

188. THE ASSISTANT COMMISSIONER OF
CENTRAL TAX AND CENTRAL EXCISE
GUMMIDIPOONDI DIVISION R-40 100 FEET ROAD
MOGAPPAIR CHENNAI 600 037

189. THE BRANCH MANAGER
BANK OF INDIA 25/A RED HILL HIGH ROAD
KOLATHUR CHENNAI 600 099

190. SARAVANA STORES
NO. 13 RANGANATHAN STREET T. NAGAR
CHENNAI 600 017

191. THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE
VELLORE DIVISION
CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

192. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE VELLORE RANGE CENTRAL REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

193. THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

194. THE BRANCH MANAGER
KARUR VYSYA BANK LTD. P.B.NO. 438 72 MAIN BAZAR VELLORE 638004

195. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE PONNERI II RANGE 41/ 1 FIRST FLOOR RAILWAY STATION ROAD
PONNERI 601204

196. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE PONNERI DIVISION
PONNERI

197. THE ASSISTANT COMMISSIONER OF GST AND CENTRAL EXCISE VELLORE DIVISION CENTRAL REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001

198. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE VELLORE RANGE CENTRAL REVENUE BUILDINGS OFFICE LINE
VELLORE 632001

199. THE BRANCH MANAGER
STATE BANK OF INDIA 127 GANDHI ROAD
VELLORE 632004

200. THE BRANCH MANAGER
KARUR VYSYA BANK LTD. P.B.NO. 438 72 MAIN BAZAR VELLORE 638004

201. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE KATPADI RANGE / VELLORE DIVISION CENTRAL REVENUE BUILDINGS OFFICERS LINE VELLORE

202. THE SUPERINTENDENT OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE VELLORE RANGE CENTRAL REVENUE BUILDINGS OFFICERS LINE VELLORE 632 001 VELLORE DISTRICT.

203. THE SUPERINTENDENT OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE VELLORE RANGE CENTRAL REVENUE BUILDINGS OFFICERS LINE VELLORE 632 001 VELLORE DISTRICT.

204. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE RANGE IA PUDUCHERRY NO. 4B/ 1 II FLOOR AZIZ NAGAR REDDIARPALAYAM PUDUCHERRY 10

205. THE SUPERINTENDENT OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE VELLORE RANGE CENTRAL REVENUE BUILDINGS OFFICERS LINE VELLORE 632 001 VELLORE DISTRICT.

206. THE ASSISTANT COMMISSIOENR OF GST AND CENTRAL EXCISE RANIPET DIVISION SIPCOT INDUSTRIAL COMPLEX RANIPET 632 403.

207. THE SUPERINTENDENT OF CGST AND CENTRAL EXCISE RANGE I SIPCOT INDUSTRIAL COMPLEX RANIPET 632 403.

208. THE BANK MANAGER TAMIL NADU MERCANTILE BANK LTD. 15/1 ARANI ROAD KUMARAN COMPLEX ARCOT 632 503.

209. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE VELLORE RANGE CENTRAL
REVENUE BUILDINGS OFFICERS LINE
VELLORE 632001 VELLORE DISTRICT

210. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE TIRUVANNAMALAI RANGE 26/ 42
GOPAL PILLAIYAR KOIL STREET
TIRUVANNAMALAI DISTRICT

211. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE 24 AGRAHARAM STREET ANNUR
COIMBATORE 641 653

212. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI DIVISON
37/ R A-1 100 FEET ROAD MOGAPPAIR
CHENNAI 600037

213. THE SUPERINTENDENT OF CENTRAL
TAX PONNERI RANGE NO. 41/ 1 RAILWAY
STATION ROAD PONNERI 601204

214. THE MANAGER
INDIAN BANK NO. 238 U PONNERI ROAD THATCHUR
JOINT ROAD PANJETTY POST THIRUVALLUR 601204

215. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE
MADURANGAM RANGE I RANGE
NO.64 ALAGESAN NAGAR CHENGALPATTU 603001.

216. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI - 1 RANGE NO.
41/1 RAILWAY STATION ROAD PONNERI 601 204.

217. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE PONNERI - 1 RANGE NO.
41/1 RAILWAY STATION ROAD PONNERI 601 204.

218. THE SUPERINTENDENT
OFFICE OF THE SUPERINTENDENT OF GST AND CENTRAL EXCISE VELLORE RANGE CENTRAL REVENUE BUILDINGS OFFICERS LINE VELLORE 632 001 VELLORE DISTRICT

219. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE HOSUR IIA RANGE 67/A SIPCOT INDUSTRIAL COMPLEX PHASE I HOSUR - 635126 KRISHNAGIRI DISTRICT

220. THE ASSISTANT COMMSIONER
GRT AND CENTRAL EXCISE HOSUR II DIVISION 67A II FLOOR SIPCOT INDUSTRIAL COMPLEX HOSUR 635126 KRISHNAGIRI DISTRICT

221. THE SUPERINTENDENT OF GST AND CENTRAL EXCISE RANGE IE PUDUCHERRY NO. 48/1 II FLOOR AZIZ NAGAR REDDIARPALAYAM PUDUCHERRY 10

222. THE ASSISTANT COMMISSION OF
GST AND CENTRAL EXCISE PUDUCHERRY DIVISION I NO.14 MUNICIPAL STREET AZEEZ NAGAR REDDIYARPALAYAM PUDUCHERRY 605 010

223. THE BANK MANAGER
HDFC BANK LTD NO.4 AND 5 45 FEET ROAD VALLALAR SALAI PONDICHERRY 605 011

224. THE SUPERINTENDENT OF CENTRAL TAX CHENGALPATTU RANGE MARAIMALAI NAGAR DIVISION 40 RANGA COLONY RAJAKILPAKKAM CHENNAI-600 073.

225. THE ASSISTANT COMMISSIONER OF
CGST AND CENTRAL EXCISE MARAIMALAI NAGAR DIVISION PLOT NO.40 RANGA COLONY RAJAKILPAKKAM CHENNAI-600 073.

226. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUE IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I HOSUR
635126

227. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126

228. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUE IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I HOSUR
635126

229. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126

230. THE INSPECTOR OF POLICE
CUM STATION HOUSE OFFICER PALLIKARANAI
POLICE STATION PALLIKARANAI 600 100
CHENNAI 600 100

231. THE DEPUTY COMMISSIONER OF
POLICE ST. THOMAS MOUNT CHENNAI CITY

232. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR- 635126

233. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX HOSUR- 635126

234. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE PONNERI I RANGE NO. 41/1
RAILWAY STATION ROAD PONNERI 601 204

235. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE PONNERI DIVISION
CHENNAI OUTER COMMISSIONERATE NO. 37 / R40
A-I, 100 FEET ROAD MOGAPPAIR CHENNAI-37

236. THE BRANCH MANAGER
ANDHRA BANK SHENOY NAGAR BRANCH NO.
W-5 KANNIAMMAN STREET SHENOY NAGAR CHENNAI-30

237. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR- 635 126 KRISHNAGIRI DISTRICT

238. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR- 635126, KRISHNAGIRI DISTRICT

239. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

240. THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR - 635126

241. THE ASSISTANT COMMISSIONER OF
GST AND CENTRAL EXCISE GUMMIDIPOONDI
DIVISION CHENNAI OUTER COMMISSIONERATE
R 40/A-1 100 FEET ROAD MOGAPPAIR (EAST)
CHENNAI 37

242. AXIS BANK LTD
C/O.ARCHBISHOPS HOUSE SATYA NAGAR
BHUBANESWAR 751 007

243. THE COMMISSIONER OF CENTRAL
TAXES AND CENTRAL EXCISE CHENNAI OUTER
COMMISSIONERATE 2TH MAIN ROAD L. BLOCK

ANNA NAGAR WEST ANNA NAGAR CHENNAI 40
TAMIL NADU

244. THE SECRETARY UNION OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE NORTH BLOCK
NEW DELHI 110 001

245. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE NO. 81 BHARATHI NAGAR
ERODE 638 004

246. THE DEPUTY COMMISSIONER OF
GST AND CENTRAL EXCISE SRIPERUMBUDUR
DIVISION CHENNAI OUTER COMMISSIONERATE
C-48 TNHB BUILDINGS ANNA NAGAR CHENNAI-40.

247. THE BRANCH MANAGER
BANK OF INDIA 174 LUZ CHURCH ROAD
MYLAPORE CHENNAI-4.

248. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

249. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126.

250. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I HOSUR 635126.

251. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126.

252. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

253. THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR – 635126

254. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

255. THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR – 635126

256. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR II A RANGE 67 / A
SIPCOT INDUSTRIAL COMPLEX PHASE - I
HOSUR -635126

257. THE ASSISTANT COMMSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67 / A SIPCOT INDUSTRIAL COMPLEX
HOSUR – 635126

258. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

259. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126.

260. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOUSE IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635 126.

261. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635 126.

262. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUR II A RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE- I
HOSUR 635126

263. THE ASSISTANT COMMISISONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67/A SIPCOT INDUSTRIAL COMPLEX PHASE- I
HOSUR 635126

264. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

265. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126.

266. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE ERODE I RANGE SOOLAI
ERODE 638 452

267. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUR RANGE HOSUR I
DIVISION HOSUR

268. THE SUPERINTENDENT OF GST
AND CENTRAL EXCISE HOSUR II A RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE- I
HOSUR 635126

269. THE ASSISTANT COMMISISONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67/A SIPCOT INDUSTRIAL COMPLEX PHASE- I
HOSUR 635126

270. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

271. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126.

272. THE SUPERINTENDENT OF GST AND
CENTRAL EXCISE HOSUR IIA RANGE 67/A
SIPCOT INDUSTRIAL COMPLEX PHASE I
HOSUR 635126.

273. THE ASSISTANT COMMISSIONER
GST AND CENTRAL EXCISE HOSUR II DIVISION
67A II FLOOR SIPCOT INDUSTRIAL COMPLEX
HOSUR 635126.

+1CC TO D.VIJAYAKUMAR ADVOCATE S.R.NO.32457

+2CC TO K.JAYACHANDRAN ADVOCATE S.R.NO. 32299, 32298

+1CC TO SPECIAL GOVERNMENT PLEADER S.R.NO. 32107

+5CCS TO A.P.SRINIVAS ADVOCATE S.R.NO. 32118

+2CCS TO K.S.RAMASAMY ADVOCATE S.R.NO. 32252,32253

+1CC TO ARUN KURIAN JOSEPH ADVOCATE S.R.NO. 32225

+3CCS TO R.ANISHKUMAR ADVOCATE S.R.NO. 32250,32251,32249

+2CCS TO RAJNISHPATHIYIL ADVOCATE S.R.NO. 32071,32070

+7CCS TO N.MURALI ADVOCATE S.R.NO. 32023, 32027,32028,32022,32024,32025,32026

+1CC TO T.PRAMOD KUMAR CHOPDA ADVOCATE S.R.NO.32063

+1CC TO S.MUTHUVENKATARAMAN ADVOCATE S.R.NO. 32068

+1CC TO S.RAMANATHAN ADVOCATE S.R.NO.32029

+1 CC TO A.K.JAYARAJ ADVOCATE S.R.NO.32015

+3CCS TO S.DURAI RAJ ADVOCATE S.R.NO. 31998, 31999,31996

+3CCS TO N.INBARAJAN ADVOCATE S.R.NO. 31907

+ 8 CCS TO V.V.RAMESH ADVOCATE S.R.NO. 31840,31839,31844,31845,31846,31841,31842,31843

+1 CC TO LAKSHMI KUMARAN ADVOCATE S.R.NO. 31848

+1 CC TO RICHARDSON WILSON ADVOCATE S.R.NO. 31872

+1 CC TO C.REKHA KUMARI ADVOCATE S.R.NO. 31847

+5 CCS TO J.PRASANNAKUMAR ADVOCATE S.R.NO.31862

+1 CC TO HEMA MURALIKRISHNAN ADVOCATE S.R.NO.31787

+1CC TO R.KUMAR ADVOCATE S.R.NO. 32227

W.P.Nos.28437, 29998 & 31081 of 2019, and 4468, 5918, 6223, 3331, 3660, 3858, 3899, 3902, 4633, 4745, 4885, 4890, 4892, 4904, 4912, 5045, 5048, 5051, 5088, 5105, 5111, 5167, 5169, 5173, 5190, 5193, 5197, 5207, 5290, 5292, 5717, 6066, 6362, 6471, 6478, 6529, 6535, 6621, 6693, 6750, 6884, 8197, 8811, 9227, 11702, 4471, 4777, 4783, 4785, 6230, 6296, 6583, 6615, 6996, 5012, 5019, 5021, 5286, 5800, 4919, 5000, 5107, 5108, 5532, 5537, 5554, 5569, 5618, 5676, 5853, 5855, 5972, 5974, 6006, 6142, 6164, 6234, 6244, 6276, 6481, 6483, 7042, 7128, 7130, 7190, 7386, 550, 2717, 2729, 2748, 4883, 5002, 5694, 5698, 5702, 5705, 5005, 5951, 5008, 6863, 4790, 4794, 4798, 4803, 4806, 4875, 4879, 7206, 5803, 5916, 6185, 6188, 6886, 12478, 3472, 12492, 12588, 12592, 12639, 7065, 12656, 12660, 3799, 5914, 6562, 12648, 12653, 12667, 12673, 12686, 12727, 12625, 12627, 12648, 12492, 12653, 12656, 12660,

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SP(30/04/2021)