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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.07.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH  
W.P. No.14087 of 2021  
& WMP No.14962 of 2021

Muthu Supermarket  
rep. By its Proprietor  
Shri.M.Selvam

... Petitioner

Vs

Assistant Commissioner  
Office of the Assistant Commissioner of CGST  
& Central Excise  
Tambaram Division,  
Plot No.40, Ranga Colony,  
Rajakilipakkam, Chennai - 600 073.

... Respondent

PRAYER : Petition filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in DIN - 20210559KL000000C075 in C.No.GEXCOM/Adjn/GST/DC/AC/21/2021 dated 13.05.2021 and quash the same as the impugned proceedings lacks jurisdiction since the mechanism for reversal of ITC under Rule 36(4) of the CGST Rules 2017 was introduced through notification No.49/2019 dated 09.10.2019 was not in the statute during the period of dispute of the period in the impugned proceedings July 2017 to March 2019 and further direct the respondent to redo the adjudication in accordance with law.

For Petitioner : Mr.N.Murali

O R D E R

In the light of memo filed by the learned counsel for the petitioner on behalf of the petitioner under cover of e-mail dated 12.07.2021 seeking permission to withdraw this Writ Petition, the same is dismissed as withdrawn. No costs. Connected Miscellaneous Petition is also dismissed.

s/d-  
Assistant Registrar()

True Copy

Sub-Assistant Registrar



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To

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Assistant Commissioner  
Office of the Assistant Commissioner of CGST  
& Central Excise  
Tambaram Division,  
Plot No.40, Ranga Colony,  
Rajakilipakkam, Chennai - 600 073.

Copy to  
The Section Officer,  
ER Section,  
High Court, Madras.

+1cc to Mr.N.Murali , Advocate SR.No.32443

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& WMP No.14962 of 2021

UM(CO)  
A.SK(04.08.2021)