IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2021

CORAM

THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.Nos.17501, 17504, 17505 & 17507 of 2021
and
W.M.P.Nos.18596, 18598, 18600 & 18601 of 2021

Sivaji Hi-Tek Foods Private Limited
Rep. by its Director
Kss.Karunakaran
No.100, Medavakkam Main Road,
Keelkattalai, Chennai-600 117.
... Petitioner in all W.P.s

-Vs.-

1. Deputy Commissioner (ST)
GST Appeal Chennai-II
No.1, Greams Road
Chennai-600 006.

2. Assistant Commissioner (ST)
Madipakkam Assessment Circle
Intergrated Commercial Taxes Building
2nd Floor, Annasalai,
Nandhanam - 600 035. .. Respondents in all W.P.s

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned proceedings of the first respondent passed in AP/GST/23/2019, AP/GST/24/2019, AP/GST/25/2019 and AP/GST/26/2019 respectively dated 30.06.2021 and quash the same.

For Petitioner in all W.P.s : Mr.N.Murali

For Respondents in all W.P.s : Mr.T.NC.Kaushik
Government Advocate

COMMON ORDER

Read this in conjunction with and in continuation of earlier proceedings made in previous listing on 23.08.2021 which reads as follows:

'Mr.N.Murali, learned counsel for writ petitioner in all captioned writ petitions is before this Virtual Court.

2. The short point in these writ petitions turns on obtaining position that unbranded rice is an exempted commodity, but branded rice is taxable.

3. Writ petitioner-Assessee which has sold rice in gunny bags has not filed annexure along with returns. According to learned counsel for writ petitioner, filing of annexure is likely to affect the rights of the writ petitioner in rectification proceedings qua trademark.

4. However, in aforementioned scenario, this Court is of the view that it is necessary for this Court to have the benefit of seeing screen shots of both sides of gunny bags in which rice was sold. This Court is informed that the rice was sold in 5 kgs, 10 kgs and 25 kgs gunny bags.

5. Let the screen shots of the same be placed before this Court in the next listing.

6. List one week hence. List in the motion list on 31.08.2021.'

2. Pursuant to the aforesaid proceedings, captioned four writ petitions have been listed in the Admission Board today, Mr.N.Murali, learned counsel on record for writ petitioner in all four writ petitions and Mr.T.N.C.Kaushik, learned Revenue counsel for respondents in all four writ petitions are before this Virtual Court.

3. Learned counsel for writ petitioner has sent a email to the Registry together with a common memo (common memo in four writ petitions) and letter from writ petitioner, scanned reproduction of which are as follows:

TIN : 33356326433
CST : 1359515

Sri Rajaswamy Thunai

Cell : 94445 83377
Off : 044 - 22477577

SIVAJI HITEK FOODS PRIVATE LIMITED

No.100, Medavakkam Main Road, Keelkattalai, Chennai - 117.
E-mail : sivajihitekfoods@gmail.com
ISO 9001-2008 Satisfied Company
Customer Care : 98082 07777, 84287 79999

Date: 28.08.2021

Date:

To
N.Murali
Advocate
Chennai

Sir,

REF: WP Nos. 17501, 17504, 17505, 17507 of 2021

SUB: Request for withdrawl of the above writ petitions pending before the Hon'ble High Court of Madras.

We request you to withdraw the above writ petitions and oblige.

Thanking You

Yours Sincerely

Sivaji Hi-Tek Foods Private Limited

KSS. KARUNAKARAN
Director

Sivaji Hi-Tek Foods Private Limited Chennai 600 117

It is also further prayed that The registry may be directed to return the impugned order dated 30.06.2021.

Dated at Chennai this the 30th day of August 2021

N.MURALI
COUNSEL FOR PETITIONER

4. Learned counsel on record for writ petitioner reiterates the contents of the aforementioned memo in the Virtual Court today.

5. In the light of the reiteration, captioned Writ Petitions

are dismissed as withdrawn. Consequently, connected miscellaneous petitions are dismissed as withdrawn. There shall be no order as to costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

mk

To

1.The Deputy Commissioner (ST)
GST Appeal Chennai-II
No.1, Greams Road
Chennai-600 006.

2.The Assistant Commissioner (ST)
Madipakkam Assessment Circle
Intergrated Commercial Taxes Building
2nd Floor, Annasalai, Nandhanam - 600 035.

copy to:-

Section Officer
E.R. Section
High Court
Chennai

+4ccs to Mr.N.Murali, Advocate, S.R.No.44674

+1cc to the Special Government Pleader (Taxes), S.R.No.44004

W.P.Nos.17501, 17504, 17505 & 17507 of 2021 and
W.M.P.Nos.18596, 18598, 18600 & 18601 of 2021

PL(CO)
CT(21/09/2021)