



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.09.2021

CORAM

THE HON'BLE MR.JUSTICE M.SUNDAR

W.P.NO.18289 OF 2021

AND

W.M.P.NO.19526 OF 2021

M/s.OMR Escapade,
Rep. by its Managing Partner,
Thiru.K.Ranjith Baba,
S/o.Karuppasamy,
No.92, OMR Road, Navalur,
Chennai - 603 103.

... Petitioner

.Vs.

1. The Commissioner of GST & Central Excise,
Commissionate Newry Towers,
No.2054, I & II Avenue,
Anna Nagar,
Chennai - 600 040.
2. The Additional Commissioner of GST & Central Excise,
Chennai South Commissionerate,
No.692, M.H.U. Complex,
Nandanam, Chennai - 600 035.

... Respondents

PRAYER:-

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the connected records relating to the impugned order passed in O.I.O. No.17 of 2019 (ADC) dated 31.01.2019 by the 2nd respondent to quash the same as illegal and consequently direct the first respondent to dispose of the appeal after considering the relevant records and to revise the demand of service tax in accordance with law thereafter permit the petitioner to discharge the balance tax liability, inclusive of any interest and late fee thereon, in equal successive monthly installments and further not to enforce the above said order.

For Petitioner : Ms.S.Shahila Bhanu



O R D E R

Ms.S.Shahila Bhanu, learned counsel on record for writ petitioner, after some arguments realized that prayer in the captioned writ petition is untenable, as the writ petitioner has sought to quash an order dated 31.01.2019 made by the second respondent and then direct the first respondent to dispose of the appeal against the same 31.01.2019 order and this Court is informed that the first respondent is the Appellate Authority. The appeal has been preferred is learned counsel's further say.

2. Faced with the above situation, learned counsel sought permission to withdraw the captioned writ petition but made a fervent plea to preserve the rights of writ petitioner to file a fresh writ petition with regard to the same subject matter. Request acceded to.

3. Captioned Writ Petition is disposed of as withdrawn albeit preserving the rights of writ petitioner to file a fresh writ petition on the same subject matter with an appropriate/suitable prayer. Consequently, connected writ miscellaneous petition is also closed. There shall be no order as to costs.

Sd/-

Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of GST & Central Excise,
Commissionate Newry Towers,
No.2054, I & II Avenue,
Anna Nagar,
Chennai - 600 040.
2. The Additional Commissioner of GST & Central Excise,
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PL(CO)
PBS/22/09/2021