



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.10.2021

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THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.Nos.18561 & 12417 of 2021

and

W.M.P.Nos.13199, 13201, 19805, 19806 & 19808 of 2021

M/s.Umashankar Alloys (P) Ltd.,
Rep. by its Director
M.Nandakumar
Plot No.39, II Phase SIPCOT
Industrial Complex
Hosur - 635 109
Krishnagiri District.

... Petitioner in both WPs

-Vs.-

1.The Joint Commissioner
Office of the Commissioner of Goods
and Service Tax and Central Excise
GST Bhawan, No.1, Foulkes Compound
Anaimeedu, Salem-636 001.

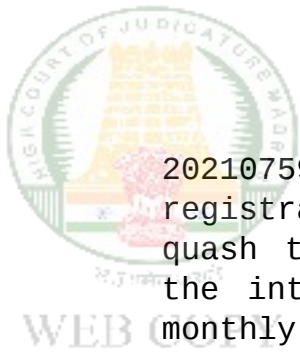
2.The Assistant Commissioner
Hosur II Division, Hosur
Sipcot, Hosur-635 126.

... Respondents in both WPs

3.The Superintendent
O/o. of the Superintendent of GST & Central Tax
Hosur II D Range
Sipcot Industrial Complex
Hosur - 635 126.

.. 3rd respondent in W.P.No.18561/2021

Writ Petition No.18561 of 2021 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the order of 3rd respondent in Reference No.DIN-



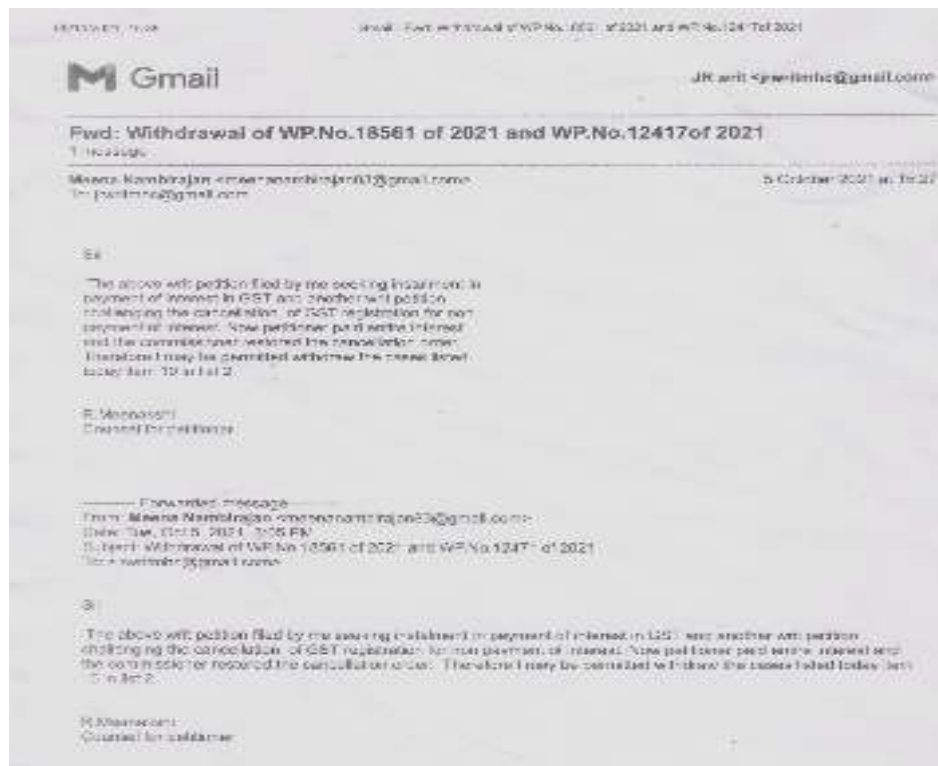
20210759XP0000621317 dated 13.08.2021 cancellation of GST registration No.33AAACU8265G1ZA of the petitioner industry and quash the same and allowing the petitioner to make payment of the interest under Section 50(1) of CGST Act 2017 by 8 equal monthly installments.

Writ Petition No.12417 of 2021 filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the 2nd respondent order No.07/2020 dated 24.09.2020 and the 1st respondent order dated 24.03.2021 and quash the same by allowing the petitioner to make payment of the interest under Section 50(1) of CGST Act 2017 by 24 equal monthly installments.

For Petitioner in both WPs : Ms.R.Meenakshi
For Respondents in both Wps : Mr.G.Meganathan
Junior standing counsel
for Customs and GST

C O M M O N O R D E R

Learned counsel for writ petitioner has sent an electronic mail to the Registry of this Court for withdrawal and scanned reproduction of the same is as follows:





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2. In the light of the above, captioned Writ Petitions are dismissed as withdrawn. Consequently, connected miscellaneous petitions are also 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 Joint Commissioner
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and Service Tax and Central Excise
GST Bhawan, No.1, Foulkes Compound
Anaimeedu, Salem-636 001.
2. The Assistant Commissioner
Hosur II Division, Hosur
Sipcot, Hosur-635 126.
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W.P.Nos.18561 & 12417 of 2021
and

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VG II(CO)

B.VC (20/10/2021)