



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.10.2021

CORAM

THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.21403 and 21405 of 2021
and
W.M.P.Nos.22640 and 22642 of 2021

M/s.Jain Metal Rolling Mills,
Having office at The Lattice 4th Floor,
Old No.7/1, New No.20, Waddles Road,
Kilpauk, Chennai - 600 010.
Rep by its Authorized Signatory
Kamlesh Jain, Managing Partner

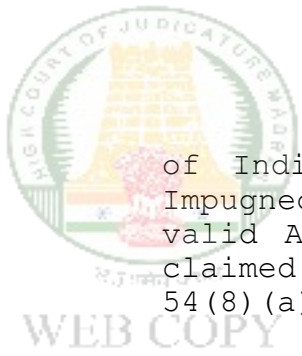
..Petitioner in both W.Ps.

vs.

1. Union of India,
Through Secretary,
Ministry of Finance (Department of Revenue),
No.137, North Block,
New Delhi - 110 001.
2. The Central Board of Indirect Taxes and Customs,
Through Chairman,
Ministry of Finance (Department of Revenue),
North Block,
New Delhi - 110 001.
3. The Assistant Director,
Department of Revenue Intelligence,
Kolkata Zonal Unit,
Ho-Chi-Minh Sarani,
Kolkata - 700 001.

..Respondents in both W.Ps.

Prayer in W.P.No.21403 of 2021: Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration declaring Rule 96(10) of the CGST Rules, 2017 along with Notification No.54/2018-CT dated 09.10.2018, Notification No.3/2018-CT dated 23.01.2018, Notification No.39/2018-CT dated 04.09.2018 and Notification No.53/2018-CT dated 09.10.2018 to ultra vires of the provisions of the Central Goods and Services Tax Act, 2017 as well as arbitrary, unconstitutional and violative of Article 14 of the Constitution



of India, to the extent that the Impugned Notifications and Impugned Provision impose condition denying IGST exemption under valid Advance Authorisation Licenses when benefit of rebate is claimed under Section 16(3)(b) of the IGST Act read with Section 54(8)(a) of the CGST Act.

Prayer in W.P.No.21405 of 2021: Writ petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to impugned Notice bearing F.No.DRI/KZU/CF/INT-12/2020/4151 dated 11.11.2020 issued by the 3rd respondent and quash the same.

For Petitioner : Mr.Adithya Reddy
in both W.Ps.

For Respondent-1 : Mr.R.Rajesh Vivekananthan
in both W.Ps. Assistant Solicitor General of India

COMMON ORDER
(delivered by PUSHPA SATHYANARAYANA, J.)

When the matter is taken up for hearing, the learned counsel appearing for the petitioner seeks permission of this Court to withdraw these writ petitions. He has also made an endorsement in the writ petitions to that effect.

2. In view of the submission and endorsement made by the learned counsel for the petitioner, these writ petitions are dismissed as withdrawn. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar(CS)

//True Copy//

Sub Assistant Registrar

rsi

To

1. The Secretary,
Union of India,
Ministry of Finance (Department of Revenue),
No.137, North Block,
New Delhi - 110 001.



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2. The Central Board of Indirect Taxes and Customs,
Through Chairman,
Ministry of Finance (Department of Revenue),
North Block,
New Delhi - 110 001.

3. The Assistant Director,
Department of Revenue Intelligence,
Kolkata Zonal Unit,
Ho-Chi-Minh Sarani,
Kolkata - 700 001.

+1cc to M/s.R.Rajesh Vivekananthan, Advocate, S.R.No.54300

W.P.Nos.21403 & 21405 of 2021
and
W.M.P.Nos.22640 and 22642 of 2021

KSM(CO)
RGA(07/12/2021)