IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.08.2021

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THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.Nos.25427 & 25432 of 2019
and
WMP.No.24958 of 2019

Elgi Equipment Limited,
(Represented by its Head-Legal & Secretarial
Shyam Vasudevan)
Trichy Road, Singanallur,
Coimbatore-641 005.

...Petitioner in both WPs.

-Vs.-

1. Assistant Commissioner (ST)
Trichy Road Circle,
4th Floor, Commercial Tax Buildings,
Dr.Balasundaram Road, Coimbatore.

2. The Deputy Commissioner-GST & Central Excise
Division III, Elgi Building,
Trichy Road, Coimbatore.

3. The Principal Commissioner of GST & Central Excise
No.6/7 A.T.D.Street,
Race Course, Coimbatore.

4. The Joint Commissioner (State Tax)
Computer Systems,
4th Floor, PAPJM Buildings,
Greams Road, Chennai-600 006.

5. Central Board of Indirect Taxes and Customs
Department of Revenue,
Ministry of Finance,
Govt. of India,
North Block, New Delhi.

6. IT Grievance Redressal Committee,
C/o.GST Council,
5th Floor, Tower II,
Jeevan Bharati Building,
Janapath Road,
Connaught Place, New Delhi-110 001.

7. Goods & Services Tax Network Limited,
East Wing, 4th Floor,
World Mark 1,
Aerocity, New Delhi-110 037.

...Respondent in both WPs.

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of (i) Certiorarified Mandamus, calling for the records on the files of the Sixth Respondent herein in Serial No.323 of the Online communication of the Sixth respondent displayed in the Webportal of the Sixth Respondent herein as "status of Tran 1 and 2 cases up to 11.3.2019 considered by IT-GIC Committee, GST Delhi as per Circular No.39/13/2018 dated 3.4.2018" and quash the said Sr.No.323 in so far as it rejects the claim for transitional input tax credit of the Petitioner under Proviso to Section 140(3) of the Central Goods and Services Tax Rules, 2017 as "incorrect declaration of stock" while directing the Sixth Respondent to redispose the case of the Petitioners in terms of paragraph 4 of the Circular of the Fifth Respondent herein in 39/13/2018-GST (F.No.267/7/2018-CX.8) dated 3.4.2018; (ii) Mandamus, directing the Respondents herein to accept the manual Tran 2, filed by the Petitioners on 2.7.2018 and allow the transitional credit to the tune of Rs.35,24,717/- as indicated in the manual Tran 2 filed by the Petitioners on 2.7.2018, in terms of the Proviso to Section 140(3) of the Central Goods and Services Tax Act, 2017, read with Rule 117(4)(a) of the Central Goods and Services Tax Rules, 2017 respectively.

For Petitioner in both WPs	:	Mr.Sarath Kumar for Mr.N.Prasad
For Respondents in both WPs.	:	Mr.T.N.C.Kaushik Government Advocate

COMMON ORDER

Mr.S.Sarath Kumar, learned counsel representing the counsel on record for writ petitioner in both the writ petitions submits that the captioned writ petitions have served their purpose, have therefore become infructuous, saying so learned counsel seeks leave to withdraw the captioned writ petitions.

2. Learned counsel has sent email communication to the Registry with an enclosed letter and a Memo, scanned reproduction of which read as follows:

N.PRASAD
ASSOCIATES
ADVOCATES & CONSULTANTS

July 28, 2021

To

The Joint Registrar – Writ Section
High Court
Madras.

Respected sir,

Sub: Prayer for listing of WP No.25427 & 25432 /2019
For withdrawal

My clients M/s.ELGI Equipment Limited have filed two Writ Petitions before the High Court, Madras in WP No25427 & 25432/2019.

The above writ petitions may be listed for withdrawal before the Hon'ble Court.

Thanking you,

Yours faithfully,

(N.PRASAD)
ADVOCATE

Received a copy
By [illegible]
[illegible]

Old no 7[illegible], New no 13, Seshadri Road, Alwarpet, Chennai [illegible].
Tel: 044 [illegible] / [illegible] Mob: [illegible] Email: [illegible]

Petitioners on 2.7.2018 in terms of the Proviso to Section 140(3) of the CGST Act, 2017, read with Rule 117(4)(a) of the CGST Rules, 2017.

2. The Petitioner respectfully submits that, the aforesaid writ petitions were listed for hearing on 25.09.2019 for Admission, and this Hon'ble Court was pleased to admit the writ petitions.

3. The Petitioners respectfully submit that after the filing of the present writ petitions, the Respondents herein had accepted the Tran 2 filed by the petitioner and had allowed the transitional credit to the tune of Rs. 35,24,717/- to the petitioner. Thus, the present writ petitions have now become infructuous.

4. The Petitioner respectfully submits that accordingly the petitioner had given a letter dated 28.07.2021 and 30.07.2021 to the Registry for Withdrawing the said writ petitions.

It is therefore just and necessary that this Hon'ble Court may be pleased to permit the Petitioner to mention the said Writ Petition Nos. 25427 and 25432 of 2019 for listing of the aforesaid writ petitions, and thus render justice.

Dated at Chennai on this the 12th day of August, 2021.

Counsel for Petitioner.

39/13/2018-GST(F. No. 267/7/2018-CX.8) dated 3.4.2018 and Writ of Mandamus directing the Respondents herein to accept the manual Tran 2, filed by the Petitioner on 2.7.2018 and allow the transitional credit of the tune of Rs. 35,24,717/- as indicated in the manual Tran 2 filed by the

3. The contents of the aforementioned email and Memo are reiterated in this hearing in the virtual Court.

4. Therefore, captioned writ petitions are dismissed as withdrawn. There shall be no order as to costs. Consequently connected Writ Miscellaneous Petition is also dismissed as withdrawn.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. Assistant Commissioner (ST)
Trichy Road Circle,
4th Floor, Commercial Tax Buildings,
Dr.Balasundaram Road,
Coimbatore.

2. The Deputy Commissioner-GST & Central Excise
Division III, Elgi Building,
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6. IT Grievance Redressal Committee,
C/o.GST Council, 5th Floor, Tower II,
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Connaught Place,
New Delhi-110 001.

7. Goods & Services Tax Network Limited,
East Wing, 4th Floor,
World Mark 1,
Aerocity,
New Delhi-110 037.

+1 cc to the Government Pleader,Advocate Sr.No.43139

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PL[co]
NSK 20/09/2021