BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED :**19.04.2021**

CORAM

THE HONOURABLE MRS.JUSTICE J.NISHA BANU

W.P(MD)No.18557 of 2019

M/s.Yentop Manickavel Sons Edible Oil Pvt Ltd.,
Represented by its Director M.Mathavan

.... petitioner

Vs.

1.Goods and Service Tax Council,
Represented by its Chairman,
Department of Finance,
New Delhi.

2.The Principal Chief Commissioner,
Goods and Services Tax Act,
GST Bhavan, 26/1 Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

3.Union of India,
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi - 110 001.

4.The Chairman, Goods and Service Tax Network (GSTIN),
East Wing, World Mark - 1,
4th Floor, Tower B, Aerocity,
Indira Gandhi International Airport,
New Delhi - 110 037.

5.Government of Tamil Nadu,
Represented by its Secretary,
State Tax Department, Fort St. George,
Chennai - 600 009.

6.The Nodal Officer/the Joint Commissioner(ST),
Office of the Joint Commissioner(ST),
Commercial Taxes Buildings, Tirunelveli.

7.The State Tax Officer-1,
Office of the State Tax Office,
Virudhunagar.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Mandamus, directing the seventh respondent to consider the refund claim dated 12.07.2019 for the purpose of Rule 89(1) of Central Goods and Service Tax, Rules 2017, if it is otherwise permissible under law.

For Petitioner	: Mr.S.Karunakar
For R-1, R-2 & R-4	: Mr.K.Prabhu, Standing Counsel
For R-3	: Mr.P.Murugesan, Standing Counsel

ORDER

This writ petition is filed by the petitioner seeking for a direction to the seventh respondent to consider the refund claim dated 12.07.2019, as per Rule 89(1) of Central Goods and Service Tax, Rules 2017.

2. When the matter is taken up for hearing today, the learned counsel appearing for the petitioner would state that the refund claim of the petitioner has been considered and the amount has also been withdrawn by the petitioner and therefore, the prayer sought for in this writ petition has become infructuous.

3. Recording the said submission, this writ petition is dismissed as infructuous. No Costs.

Sd/-

Assistant Registrar (Records)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

Note:(i) In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

pm

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+1 CC to M/s.S.KARUNAKAR, Advocate (SR-16419[F] dated 19/04/2021)

W.P(MD)No.18557 of 2019
19.04.2021

GS (30.04.2021) 3P 9C