



WEB COPY



1

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 05.12.2022

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.5948 of 2020

&

W.M.P.Nos.6968 to 6970 of 2020

M/s.Dynamic Stamping
(GSTIN 33AAFFD3371G1ZR)
Represented by its Partner
Mr.V.Sureshkumar
No.99, Survey No.561/1C2
Papparampakkam Village
Tiruvallur – 602 025

.. Petitioner

Vs.

1. The Superintendent of CGST & Central Excise
Thiruvallur – 1 Range
No.46, Vallalar Street, Periakuppam
Thiruvallur – 602 001
2. The Assistant Commissioner of GST & Central Excise
Poonamallee Division, Chennai Outer Commissionerate
C-48, TNHB Building, Anna Nagar
Chennai – 600 040
3. The Deputy Commissioner of GST & Central Excise
Poonamallee Division, Chennai Outer Commissionerate
C-48, TNHB Building, Anna Nagar
Chennai – 600 040
4. The Branch Manager
Bank of Maharashtra
No.39, East Coast Road
Chennai – 600 041

... Respondents



WEB COPY

Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus calling for the records on the file of 1st respondent in issuing the impugned demand notice in O.C.No.162/2020 dated 04.02.2020 and quash the same and consequently direct the 2nd respondent to release the attachment on petitioner's bank account in the 4th respondent Bank bearing Account No.60008591973.

For Petitioner : Mr.P.Rameshkumar
For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel
for R1 to R3

ORDER

This common order will now dispose of the captioned main writ petition and captioned three 'WMPs' ['Writ Miscellaneous Petitions'] thereat.

2. This order has to be read in conjunction with and in continuation of earlier proceedings made by Hon'ble predecessor Judge on 12.01.2022, which reads as follows:

'Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondents submits that the Writ Petition has become infructuous as a revised demand notice was issued to the



WEB COPY



petitioner and the petitioner has also paid the amount.

2. For filing suitable memo to that effect and for final disposal, post the matter on 20.01.2022.'

3. Today, Mr.P.Rameshkumar, learned counsel for writ petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for respondents 1 to 3 are before this Court.

4. Both sides reiterate the position that the captioned writ petition has since become infructuous as a revised demand notice has since been issued.

5.Learned counsel on record for writ petitioner has made an endorsement in the case file, which reads as follows:

05/12/2022
Respected Sir,
I crave leave of this Honorable
Court to permit the petitioner
to withdraw the writ petition
[Signature]
Counsel for Petitioner,

6. Aforementioned endorsement is reiterated in the hearing.



7. In the light of the endorsement, reiteration of the same and stated position of both sides, captioned writ petition is disposed of as closed having become infructuous making it clear that there is no expression of any opinion on merits in this order. There shall be no order as to costs. Consequently, captioned WMPs are also disposed of as closed. There shall be no order as to costs.

05.12.2022

Index: yes/no

Internet:yes

gpa

To

1. The Superintendent of CGST & Central Excise
Thiruvallur – 1 Range
No.46, Vallalar Street, Periakuppam
Thiruvallur – 602 001
2. The Assistant Commissioner of GST & Central Excise
Poonamallee Division, Chennai Outer Commissionerate
C-48, TNHB Building, Anna Nagar
Chennai – 600 040
3. The Deputy Commissioner of GST & Central Excise
Poonamallee Division, Chennai Outer Commissionerate
C-48, TNHB Building, Anna Nagar
Chennai – 600 040
4. The Branch Manager
Bank of Maharashtra
No.39, East Coast Road
Chennai – 600 041



WEB COPY



5

M.SUNDAR, J.,

gpa

W.P.No.5948 of 2020
& W.M.P.Nos.6968 to 6970 of 2020

05.12.2022