



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 06.06.2022

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.11077 of 2022

and

WMP No.10665 of 2022

M/s.Sureshbabu Duraisamy

... Petitioner

Vs.

The Assistant Commissioner of GST & Central Excise,
Cuddalore Division - 1,
Vallalar Nagar, Manjakuppam,
Cuddalore - 607 001.

...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records relating to the Order in Original No.40/2022-ST dated 31-3-2022 and to quash the same as violative of principles of natural justice and contrary to the settled law that the difference between the value declared under Income Tax returns and the value declared in Service Tax returns, cannot be the basis for determination of the liability under Service tax law, arbitrary and unsustainable in law.

For Petitioner : Mr.M.A.Mudimannan

ORDER

Learned counsel for the petitioner seeks permission to withdraw this Writ Petition with liberty to file an appeal. He has also made an endorsement to this effect.

2. In view of the endorsement made, this Writ Petition is dismissed as withdrawn granting liberty to the petitioner to file a statutory appeal. Such appeal, if filed within a period of four (4) weeks from today, shall be taken on file by the 1st



Appellate Authority without reference to limitation but subject to all other statutory compliances and dispose it in accordance with law, expeditiously. Consequently, connected Miscellaneous Petition is closed.

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Sd/-
Assistant Registrar (CS-IV)

//True Copy//

Sub Assistant Registrar

sl

To

The Assistant Commissioner of GST & Central Excise,
Cuddalore Division - 1,
Vallalar Nagar, Manjakuppam,
Cuddalore - 607 001.

+1cc to Mr.K.Jayachandran, Advocate, S.R.No.32481

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SKM(CO)
UMA(13/06/2022)