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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2022

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.P.NOS.11367 & 12402 OF 2021

AND

W.M.P.NOS.12024, 13182 & 13185 OF 2021

M/s.KPN Travels India Ltd.,
Represented by its Director,
K.P.N. Raajesh,
No.23 B Rajaji Street,
Salem - 636 004.

... Petitioner in
both W.P's

.Vs.

The Deputy Director,
Directorate General of GST Intelligence,
(DGGI) Chennai Zonal Unit,
No.16, BSNL Building, Tower II,
5th & 8th Floor, Greams Road,
Chennai - 600 006.

... Respondent in
W.P.No.11367 of 2021

The Directorate General of GST Intelligence,
(DGGI) Chennai Zonal Unit,
(Principal Additional Director General),
No.16, BSNL Building, Tower II,
5th & 8th Floor, Greams Road,
Chennai - 600 006.

... Respondent in
W.P.No.12402 of 2021

PRAYER IN W.P.NO.11367 OF 2021:-

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records and quash the impugned order passed by the respondent vide F.No.DCGI/INV/GST/159/2021 dated 13.04.2021, under Rules 159(5) of the CGST Rules 2017 and consequently direct the respondent herein to lift the provisional attachment order passed under Section 83 of the CGST Act, 2017, with immediate effect.



PRAYER IN W.P.NO.12402 OF 2021:-

Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent vide in the impugned speaking order in F.No.DGGI/INV/GST/159/2021/1886 dated 01.04.2021 under Rules 159(5) of the CGST Rules 2017 as well as the underlying Provisional Attachment order dated 20.01.2021, to quash the said impugned speaking order and the Provisional Attachment of the Bank accounts as stated therein, under Section 83 of CGST Act, 2017 r/w Rule 159(5) CGST Rules, 2017 and consequently direct the respondent to communicate the same to the concerned banks with immediate effect.

For Petitioner : Mr.Nithyaesh Nataraj
For M/s.A. And N Care Solicitors

For Respondent : Mr.V.Sundareswaran
Senior Panel Counsel

COMMON ORDER

Mr.Nithyaesh Nataraj, learned counsel appearing for the petitioner in both the matters, on instruction, would submit that, the prayer sought for in these cases, has become infructuous, therefore, recording the same, these writ petitions may be dismissed.

2. Recording the said submission made by the learned counsel appearing for the petitioner, these writ petitions are dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

Sgl

To

1. The Directorate General of GST Intelligence,
(DGGI) Chennai Zonal Unit,
(Principal Additional Director General),
No.16, BSNL Building, Tower II,
5th & 8th Floor, Greams Road,
Chennai - 600 006.



2. The Deputy Director,
Directorate General of GST Intelligence,
(DGGI) Chennai Zonal Unit,
No.16, BSNL Building, Tower II,
5th & 8th Floor, Greaves Road,
Chennai - 600 006.

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+2ccs to Mr.V.Sundareswaran, Advocate, S.R.Nos.19588 & 19589

W.P.NOS.11367 & 12402 OF 2021

BR(CO)
PBS/12/04/2022