



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.06.2022

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THE HONOURABLE MR.JUSTICE R.MAHADEVAN
AND
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.NO.2329 OF 2021
AND
C.M.P.NO.14749 OF 2021

1. The Union of India
Rep. by its Principal Secretary
to Government,
Ministry of Finance, South Block,
New Delhi.
2. The Principal Commissioner of GST and
Central Excise
6/7, ATD Street, Race Course Road,
Coimbatore - 641 018.
3. The Deputy Commissioner,
GST Policy,
O/o. The Principal Commissioner of GST
and Central Excise
6/7, ATD Street, Race Course Road,
Coimbatore - 641 018.
4. IT Grievance Redressal Committee (IT-GRC)
O/o. The Principal Commissioner of GST
and Central Excise,
6/7, ATD Street, Race Course Road,
Coimbatore - 641 018.

... Appellants

Versus

M/s.Caristahl Craftsman Enterprises Private Ltd.,
Represented by its Chairman & Managing Director,
Mr.S.Ravi,
Having its registered office at
Senthil Towers, 4th Floor,
#1078, Avinashi Road,
Coimbatore - 641 018.

... Respondent



Writ Appeal filed under Clause 15 of Letters Patent praying to set aside the order made in W.P.No.11119 of 2020 dated 23.04.2021.

Prayer in W.P.No.11119 of 2020:- Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the records of the meeting of the 4th respondent held on 27.05.2019 vide the 3rd respondent's communication C.No.IV/16/08/2018 GST Pol. Part-IV dated 19.09.2019, intimating the rejection of the petitioner's representation dated 12.03.2019 and quash the same as prima facie illegal, improper, not in accordance with law and against the Principles of natural Justice and hence a nullity and consequently direct the 2nd respondent to open the portal and permit the petitioner to rectify the mistake by incorporating the missed out credit in accordance with law.

For Appellants : Mr.Rajnish Pathiyil

For Respondent : Mr.Velayutham Pichaiya

JUDGMENT

(Judgment of the Court was delivered by R.MAHADEVAN, J.)

Today, when the matter is taken up for consideration, the learned counsel appearing for the appellants seeks permission of this Court to withdraw this writ appeal, on the basis of the communication sent by the Department dated 23.03.2022, wherein, it was stated as follows:

" The Department has filed the subject appeal against the order dated 23.04.2021 passed by the Hon'ble Court in WP.No.11119/2020 wherein the Court allowed the petition and directed the Deputy Commissioner of GST & Central Excise (Policy), Coimbatore to enable modification to be effected as well as the transition within the prescribed time.

However, the 15th ITGRC meeting, the case of M/s.Caristahal Craftsman Enterprises (P) Ltd. was considered and has been approved for another opportunity for filing the TRAN 1.

Since the directions of the Hon'ble Court in its order mentioned above has been complied by the Department, the Writ Appeal No.2329/2021 filed by the



Department has become infructuous and hence the Principal Commissioner of GST & Central Excise, Coimbatore has ordered withdrawal of the Appeal filed by the Department."

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The learned counsel has also made an endorsement in the case bundle to that effect.

2. Recording the above submission and the endorsement made by the learned counsel for the appellants, this writ appeal is dismissed as withdrawn. No costs. Consequently, connected civil miscellaneous petition is closed.

Sd/-

Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

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To

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+2ccs to Mr.Velayutham Pichaiya, Advocate, S.R.No.32912

W.A.No.2329 of 2021

AJB(CO)

RLP(24/06/2022)