



W.P.No.32783 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.12.2022

CORAM

THE HON'BLE Mr.JUSTICE M.SUNDAR

W.P.No.32783 of 2022

Space Euro Solutions Private Limited
Represented by its Director
M.Gnanaselvam
S/o.Govindarajan
DP 109 SP, 1st Main Road,
3rd Cross Street,
Ambattur Industrial Estate,
Chennai-600 058.

... Petitioner

-Vs.-

1. The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Anna Nagar, Chennai.
2. Deputy Commissioner (ST) (FAC)
GST-Appeal, Chennai-II,
Chennai-600 006.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the files of the first respondent in Reference Number:ZA3303220425606 dated 10.03.2022 and to quash the same as illegal, arbitrary and direct the first



W.P.No.32783 of 2022

respondent to revoke the cancellation of Petitioner's GSTN GST registration number:33AAYCS8273NIZ9 and to pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.M.Jaikumar

ORDER

After some arguments, Mr.M.Jaikumar, learned counsel on record for writ petitioner sought leave of this Court to withdraw the captioned writ petition but made a further plea to preserve all the rights and contentions of the writ petitioner to file a new/fresh writ petition on the same cause of action. This situation arose as the writ petitioner's cancellation of Registration qua GST dated 10.03.2022 bearing Reference Number:ZA3303220425606, which has been assailed in the instant writ petition has since been carried in appeal to the second respondent and the second respondent has passed an order dated 04.11.2022 bearing Rc.No.810/2022/A1. Therefore, if at all and if that be so, writ petitioner has to challenge the order made in the appeal by the second respondent.



W.P.No.32783 of 2022

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2. In the light of the aforementioned narrative, leave sought for withdrawal acceded to albeit preserving all the rights and contentions of the writ petitioner to come up with a similar/same writ petition on the same cause of action with an appropriate prayer.

3. Captioned writ petition is disposed of as closed/withdrawn. There shall be no order as to costs.

06.12.2022

Speaking/Non-speaking order

Index: Yes/No

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W.P.No.32783 of 2022

M.SUNDAR, J

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W.P.No.32783 of 2022

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