



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **29.04.2022**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P. (MD) No.8776 of 2022

and

W.M.P. (MD) Nos.6385 and 6386 of 2022

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M/s. Yentop Manickavel Sons Edible Oils Pvt. Ltd.,
represented by its Authorised Signatory,
123, Katchery Road,
Virudhunagar 626 001.

... Petitioner

/vs./

1.The Joint Commissioner (ST) (I.W),
Intelligence,
Tirunelveli Division,
Tirunelveli.

2.The Assistant Commissioner (State Tax),
(Review, Appeal and Legacy),
Office of the Deputy Commissioner (ST),
Sivakasi.

3.The Sales Tax Officer,
Virudhunagar.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records of the first respondent in his proceedings in Form GST INS-01, quash the authorization for inspection or search dated 25.04.2022 issued therein.

For Petitioner : Mr.R.L.Ramani Senior Counsel for
Mr.S.Raja Jeya Chandra Paul

For Respondents : Mr.M.Prakash
Additional Government Pleader

ORDER

Mr.R.L.Ramani, learned Senior Counsel for the petitioner submits that nothing further survives for adjudication in this writ petition, in view of the fact that the respondents have completed the audit inspection, pursuant to the impugned authorization for inspection or search issued under See Rule 139(1) in Form GST INS-01 dated 25.04.2022.



2.Recording the above submission, the writ petition stands closed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

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// True Copy //

/ /2022

Sub Assistant Registrar(CS)

Mm

To

1.The Joint Commissioner (ST) (I.W),
Intelligence,
Tirunelveli Division,
Tirunelveli.

2.The Assistant Commissioner (State Tax),
(Review, Appeal and Legacy),
Office of the Deputy Commissioner (ST),
Sivakasi.

3.The Sales Tax Officer,
Virudhunagar.

+1 CC to M/s.S. RAJA JEYA CHANDRA PAUL, Advocate (SR-22448[F] dated 29/04/2022)

+1 CC to M/s.SPL.GP (SR-23388[F] dated 04/05/2022)

W.P. (MD) No.8776 of 2022
29.04.2022

RD(27.05.2022) 2P 6C