

**THE HON'BLE SRI JUSTICE T. VINOD KUMAR
AND
THE HON'BLE SRI JUSTICE PULLA KARTHIK**

**WRIT PETITION Nos.18703, 19213, 19547, 19554, 22233,
22473 AND 25237 OF 2019**

COMMON ORDER: (Per Hon'ble Sri Justice T. Vinod Kumar)

The issue in these batch of Writ Petitions relate to interpretation of provisions of Section 50 of the Central Goods and Services Tax Act, 2017 (short 'the CGST Act').

2. When these matters are listed before this Court today, the learned Counsel appearing for the parties submits that the issue in these Writ Petitions is no longer *res integra* in the light of the decision of the Division Bench of this Court in W.P. No.44517 of 2018 & batch dated 22.12.2021.

3. Sri A. Rama Krishna Reddy, learned Special Standing Counsel appearing for the respondents do not dispute the above said submission.

4. In view of the same, and for the reasons alike, these Writ Petitions are allowed in terms of the order in W.P. No.44517 of 2018 & batch dated 22.12.2021, and respondents shall follow the directions contained in the said order. No costs.

5. Registry is directed to append a copy of the order passed in W.P. No.44517 of 2018 & batch dated 22.12.2021, to this order.

6. Consequently, miscellaneous petitions pending, if any, shall stand closed.

T. VINOD KUMAR, J

PULLA KARTHIK, J

Date: 24.11.2022

MRKR

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