



W.P.No.3878 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.08.2023

CORAM

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

W.P.No.3878 of 2022
and
W.M.P.No.4009 of 2022

M/s.Gem Edible Oils Private Limited,
Represented by its Director,
No.5/221, Kovai Road,
Kareakoundampalayam Post,
Annur – 641 653.
Coimbatore.

... Petitioner

Vs

1.The Union of India,
Represented by its Secretary,
Ministry of Finance,
Government of India, North Block,
New Delhi – 110 001.

2.The Additional Commissioner of GST,
CGST, Coimbatore Commissionerate,
Office of the Principal Commissioner of
GST and Central Excise,
No.6/7 ATD Street, Race Course Road,
Coimbatore – 641 018.

... Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the second respondent in his proceedings in Reference No.V/GST/RCM/15/09/2021-GST Adjn. - DIN: 20220259XM000000E763, quash the impugned show cause notice dated 03.02.2022 issued therein.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Mr.Rajnish Pathiyil
Senior Standing Counsel

ORDER

The learned counsel for the petitioner would submit that this writ petition has become infructuous, as the respondents had passed an order dated 31.12.2022 bearing reference No.24/2022-GST-ADC, following the decision of the Hon'ble Supreme Court in the case of *Union of India Vs. Mohit Minerals Pvt Ltd* in C.A.No.1390 of 2022.



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2. Recording the above submission, this writ petition is closed.

No costs. Consequently, connected writ miscellaneous petition is closed.

10.08.2023

Index: Yes/ No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
jas/gvn

To

1. The Deputy Director,
Directorate of Revenue Intelligence,
Coimbatore Zonal Unit,
1103 Trichy Road,
Coimbatore - 641 018.
2. The Commissioner of Customs (Import),
Group VB, NS-V,
Jawaharlal Nehru Custom House, Tal-Uran,
NhavaSheva, Raigad, Navi Mumbai - 400 707



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