



WEB COPY



W.P.Nos.5600 & 5601 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 31.03.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.5600 & 5601 of 2023 and
WMP.Nos.5621, 5623, 5624, 5625, 5631 & 5632 of 2023

M/s.Ramani Cars Private Limited,
Represented by its Director Mr.K.S.Sasikumar,
54/1, Mettupalayam Road,
Kavundapalayam,
Coimbatore – 641030.

... Petitioner in both W.P.'s

Vs

1.Union of India through Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
New Delhi – 110 001.

2.The Additional Commissioner of CGST & Central Excise (Audit),
Office of the Commissioner of GST & Central Excise (Audit),
6/7, ATD Street,
Race Course Road,
Coimbatore – 641 018.

3.The State Tax Officer,
Office of the Assistant Commissioner (ST),
Velandipalayam Circle,
Dr.Balasundaram Road,
Coimbatore – 641 018.



W.P.Nos.5600 & 5601 of 2023

4. Superintendent of GST & Central Excise,
Coimbatore I-A Range,
6/7, ATD Street, GST Bhavan,
Coimbatore – 641 018.

... Respondents in both W.P.'s

PRAYER in W.P.No.5600 of 2023 Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the impugned circular to quash Para 4.7 of the circular No.180/12/2022-GST dated 09.09.2022 issued by the first respondent as it is arbitrary, illegal and violative of the GST Act and the judgment of the Hon'ble Supreme Court in Union of India vs. Filco Trade Private Limited – SLP (C) No.32709-32710/2018 dated 22.07.2022 & 22.09.2022 and quash the same.

PRAYER in W.P.No.5601 of 2023: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified, calling for the records leading to the issue of the impugned Show Cause Notice GSTIN No.33AAECR2726D1ZT/2017-18 dated 09.01.2023 issued by the 3rd respondent and quash the same.

in both WP's

For Petitioner : Ms.Pallavi Ganesh

For Respondents :Mr.Rajnesh Pathipal (R1, R2 & R4)
Senior Standing Counsel

Mr.TNC Kaushik, (R3)
Additional Government Pleader

COMMON ORDER



W.P.Nos.5600 & 5601 of 2023

Learned counsel for the petitioner seeks permission to withdraw these Writ Petitions. She has also made an endorsement to that effect.

2. In light of endorsement made, these Writ Petitions are dismissed as withdrawn. No costs. Connected miscellaneous petitions are closed.

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31.03.2023

Index : Yes / No
Speaking Order / Non Speaking Order
Neutral Citation: Yes/No

To

1. Union of India through Secretary,
Ministry of Finance,
Department of Revenue,
North Block,
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2. The Additional Commissioner of CGST & Central Excise (Audit),
Office of the Commissioner of GST & Central Excise (Audit),
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Dr.ANITA SUMANTH, J.

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4.Superintendent of GST & Central Excise,
Coimbatore I-A Range,
6/7, ATD Street, GST Bhavan,
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WMP.Nos.5621, 5623, 5624,
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