



W.P.No.9597 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 28.04.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.9597 of 2023

M/s.Indus Towers Limited,
Represented by its Authorised Signatory
Sanjay Wadhwa,
No.5, Jawaharlal Nehru Road,
Thiru Vi Ka Industrial Estate,
Ekkatuthangal, TNCHE
Chennai 600 032.

... Petitioner

Vs

The Assistant Commissioner,
Office of the Assistant commissioner of GST & Central Excise
Guindy Division,
692, MHU Complex, Nandanam,
Chennai

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India,
praying to issue a writ of Mandamus directing the Respondent to pass an Order
in Form GST PMT-03 to credit back Rs.31,88,310/- in the electronic cash
ledger of the Petitioner in GSTIN.



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For Petitioner : Ms.R.Charulatha

For Respondent : Ms.V.Ananthi
for Mr.K.Mohanamurali
Senior Panel Counsel

ORDER

Read this order in conjunction with and in continuation of order dated 28.03.2023 that reads as follows:

'Mr.K.Mohana Murali, learned Senior Panel Counsel accepts notice for the respondent and seeks some time to obtain instructions and file a counter.'

2. Since the prayer of the petitioner is short, seeking a mandamus directing the respondent to pass an order in Form GST PMT -03 to re-credit a sum of Rs.31,88,310/- in its electronic ledger and the petitioner states that the request is pending since October, 2021, it is made clear that the respondent is at liberty to do the needful in accordance with the Rules, even prior to the next date of hearing, unfettered by the pendency of this Writ Petition, if they believe it appropriate.

3. List on 28.04.2023. Counter by then with an advance copy served upon the petitioner.'

2.Both learned counsel would accede to the position that pending writ petition and based on the liberty granted on 28.03.2023, orders have been passed by the respondent and compliance memo has been filed to the effect that the electronic cash ledger has been re-credited on 19.04.2023 as sought for by the petitioner.



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3. With this, nothing further survives in this writ petition and recording the same, this writ petition is closed. No costs.

28.04.2023

vs

Index : Yes / No

Speaking Order

Neutral Citation : Yes / No

To

The Assistant Commissioner,
Office of the Assistant commissioner of GST & Central Excise
Guindy Division,
692, MHU Complex, Nandanam,
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Dr.ANITA SUMANTH, J.

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