



WEB COPY



W.P.No.17689 of 2023 etc

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.Nos.17689, 17721, 17696 & 17727 of 2023

and

W.M.P.Nos. 16782, 16783, 16816, 16818, 16788, 16790, 16821 &
16824 of 2023

M/s. Sibass Electric Private Ltd
Rep. By its Director : Mr.Sandeep Singhi
No.213/216, 2nd Floor,
Linghi Chetty Street,
Parrys, Chennai – 600 001.

.. Petitioner
in all writ petitions

vs

The Assistant Commissioner (CT),
Harbour Assessment Circle,
Integrated Building for Commercial Taxes Department,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

.. Respondent
in all writ petitions

Prayer in W.P.No.17689 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the respondent in GSTIN : 33AAOCS5265J1ZX/2017-18 dated 27.04.2023 and consequential order u/s 74 in Reference No: ZD330523001767L, GSTIN/D : 33AA0CS5265J1ZX dated 02.05.2023 and Summary of Order in Form GST DRC 07 dated 02.05.2023 for the FY 2017 – 18 and quash the same as illegal contrary to the notice proposal and provisions of the TNGST/CGST Acts, without jurisdiction and authority of law and in violation of principles of natural justice.

Prayer in W.P.No.17221 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the respondent in GSTIN :



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33AAOCS5265J1ZX/2019-20 dated 27.04.2023 and consequential order u/s 74 in Reference No: ZD330523001930Y in GSTIN/ID : 33AAOCS5265J1ZX and Summary of Order in Form GST DRC 07 in Ref No. ZD330523001930Y both dated 02.05.2023 for the FY 2019 – 20 and quash the same as illegal contrary to the notice proposal and provisions of the TNGST/CGST Acts, without jurisdiction and authority of law and in violation of principles of natural justice.

Prayer in W.P.No.17696 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the respondent in GSTIN : 33AAOCS5265J1ZX/2018-19 dated 27.04.2023 and consequential order u/s 74 in Reference No: ZD330423145348I, GSTIN/ID : 33AAOCS5265J1ZX and Summary of Order in Form GST DRC 07 in Ref No. ZD330423145348I both dated 28.04.2023 for the FY 2018 – 19 and quash the same as illegal contrary to the notice proposal and provisions of the TNGST/CGST Acts, without jurisdiction and authority of law and in violation of principles of natural justice.

Prayer in W.P.No.17727 of 2023: Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari calling for the records on the file of the respondent in GSTIN : 33AAOCS5265J1ZX/2020-21 dated 27.04.2023 and consequential order u/s 74 in Reference No: ZD330423145578B, GSTIN/ID : 33AAOCS5265J1ZX and Summary of Order in Form GST DRC 07 in Ref No. ZD330423145578B both dated 28.04.2023 for the FY 2020 – 21 and quash the same as illegal contrary to the notice proposal and provisions of the TNGST/CGST Acts, without jurisdiction and authority of law and in violation of principles of natural justice.

For Petitioner : Mr.Pramod Kumar Chopda
Senior Counsel
for Ms.Pooja Chopda
(in all writ petitions)

For Respondent : Mr.V.Prashanth Kiran
Government Advocate
(in all writ petitions)



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COMMON ORDER

After some hearing, learned counsel for the petitioner wishes to convey the instructions of the petitioner for withdrawal of these writ petitions as the petitioner prefers to approach the respondent for appropriate statutory appeal / rectification / revisional remedy.

2. Hence, these writ petitions are dismissed as withdrawn.
No costs. Connected miscellaneous petitions are closed.

19.06.2023

Index:Yes/No
Neutral Citation:Yes
ssm

To:

The Assistant Commissioner (CT),
Harbour Assessment Circle,
Integrated Building for Commercial Taxes Department,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.



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DR. ANITA SUMANTH,J.

ssm

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