



WEB COPY



W.A.No. 3405 of ----

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2023

CORAM :

**THE HONOURABLE MR.JUSTICE R.MAHADEVAN
and
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ**

**Writ Appeal No.3405 of 2023
and
CMP.No.27844 of 2023**

1. The Union of India,
Rep. by its Secretary,
Ministry of Finance,
Room No.46, North Block,
New Delhi - 110 001.
2. The Assistant Commissioner of
Central Taxes & Central Excise
Tiruvottiyur Division,
Chennai North Commissionerate,
No.459 (Old No.317), Anna Salai,
Teynampet, Chennai - 600 018.

.. Appellants

Versus

M/s. Supreme Petrochemicals Ltd.,
200ft Road, Ammulavoyil Village,
Andarkuppam Post,
Manali, Chennai 600 103.
Respondent

..

Writ Appeal filed under Clause 15 of Letters Patent praying to set aside
the order dated 22.02.2022 made in W.P. No.1160 of 2019 and allow the Writ

<https://www.mhc.tn.gov.in/judis>



W.A.No. 3405 of ----

appeal.

For Appellants

: Mr.K.Umesh Rao

JUDGMENT

(Judgment of the Court was made by R. MAHADEVAN, J.)

This Writ Appeal has been filed challenging the order dated 22.02.2022 made in W.P.No.1160 of 2019.

2. Today, when the matter was taken up for consideration, the learned counsel appearing for the appellants submitted that subsequent to the filing of this writ appeal, an order-in-original No.14/2022-2023 dated 02.06.2022, came to be passed by the second appellant, thereby leaving the issue involved herein. Subsequently, the said order was challenged in WP.No.19524 of 2022 by the very same respondent herein. By order dated 02.08.2022, the said writ petition was disposed of, by the learned Judge, by directing the authorities to consider the application of the assessee under section 142(3) of the CGST Act, 2017, on merits and after affording an opportunity of hearing to them, within the stipulated time. Thus, according to the learned counsel, nothing survives for adjudication.



W.A.No. 3405 of ----

3. Recording the submission so made by the learned counsel for the appellants, this writ petition is dismissed as having become infructuous. No costs. Consequently, connected miscellaneous petition is closed.

[R.M.D., J.] [M.S.Q., J.]
18.12.2023

Index : Yes / No
Internet : Yes / No
av

To

1. The Union of India,
Rep. by its Secretary,
Ministry of Finance,
Room No.46, North Block,
New Delhi - 110 001.
2. The Assistant Commissioner of
Central Taxes & Central Excise
Tiruvottiyur Division,
Chennai North Commissionerate,
No.459 (Old No.317), Anna Salai,
Teynampet, Chennai - 600 018.



WEB COPY



W.A.No. 3405 of ----

R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

av

Writ Appeal No.3405 of 2023
and
CMP.No.27844 of 2023

18.12.2023