



WEB COPY



W.P. No.25039 of 2021

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 01.11.2023**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.25039 of 2021 and**  
**W.M.P.Nos.26374 of 2021, 22822, 22823 and 22824 of 2022**

M/s.Hatsun Agro Product Ltd.,  
Represented by its Director, Mr.D.Sathyanarayan,  
1/20 A, Domaine, Rajiv Gandhi Salai OMR,  
Karapakkam, Chennai,  
Tamil Nadu, 600 097.

... Petitioner

**Vs.**

1.Union of India  
Through the Secretary, Ministry of Finance,  
Department of Revenue, North Block,  
Government of India, New Delhi – 110001.

2.Central Board of Indirect Taxes and Customs,  
Through its under Secretary,  
Ministry of Finance, Department of Revenue (TRU),  
Government of India, North Block,  
New Delhi 110001.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Declaration declaring that paragraph 4 of the Circular No.164/20/2021-GST dated 06.10.2021 issued by the Respondent No.2 herein, is arbitrary, perverse, contrary to the statutory provisions contained in CGST Act and is violative of Article 14 and 19(1)(g) of the Constitution of India.



W.P. No.25039 of 2021

For Petitioner

: M/s Shrayashree.T for  
Harish Bindumadhavan

For Respondents

: Mr.K.Mohanamurali for R2,  
Senior Panel Counsel

Mr.H.Siddarth for R1,  
Junior Standing Counsel

### **ORDER**

The learned Counsel for the petitioner seeks permission of this Court to withdraw the writ petition. She has also made an endorsement to that effect.

2. Recording the submission and endorsement made by the learned counsel for the petitioner, the writ petition stands dismissed as withdrawn. No Costs. The impleading petition in W.M.P.No.22822 of 2022 stands dismissed. Consequently, connected miscellaneous petitions are closed.

**01.11.2023**

Speaking (or) Non Speaking Order

Index : Yes/ No

shk/spp

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Through its under Secretary,  
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**MOHAMMED SHAFFIQ, J.**

shk/spp

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**01.11.2023**