



W.P. No.577 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2023

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.577 of 2023 and W.M.P. Nos.528 and 529 of 2023

Ugam Solutions SEZ Pvt. Ltd.,
CHIL SEZ, India Land KGISL Tech Park,
Block A, 1st Floor,
Keeranatham Village,
Saravanampatty, Coimbatore 641 035
through its authorised signatory
Kajal Kamat

... Petitioner

vs.

The Deputy Commissioner of
GST & Central Excise,
Coimbatore II-Division,
1441, Elgi Building, Trichy Road,
Coimbatore 641 018.

... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent relating to the impugned show cause notice bearing SCN SL.NO.04/2022 ST(DC) dated 18.11.2022 and quashing the same and consequently direct the respondent to sanction the refund of INR 51,83,236/- (Rupees Fifty One lakhs eighty three thousand and two hundred and thirty six only) forthwith along with interest pursuant to the Final Order Nos.40218 to 40221 dated 10.06.2022 in Service Tax Appeal Nos.40274 to 40277 passed by the Hon'ble CESTAT.



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For petitioner : Mr.Mahesh Raichandani

For respondent : Mr.T.Ramesh Kutty,
Senior Panel Counsel

ORDER

The petitioner has challenged the show cause notice in this writ petition.

2.It is now brought to the notice of this Court that subsequent to the filing of this writ petition, based on the impugned show cause notice, a final order has been passed on 23.12.2022.

3.The petitioner seeks liberty to challenge the said order in the manner known to them under law.

4.Accordingly, this writ petition is disposed of by granting liberty to the petitioner as prayed for. Consequently, connected W.M.Ps stand closed. No costs.

27.01.2023

Index: Yes/No
vga



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To
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The Deputy Commissioner of
GST & Central Excise,
Coimbatore II-Division,
1441, Elgi Building, Trichy Road,
Coimbatore 641 018.



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ABDUL QUDDHOSE, J.

vga

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