



W.P. (MD) No. 2198 of 2023

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.02.2023

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKEVALU

W.P. (MD) No. 2198 of 2023

and

W.M.P. (MD) No. 1979 of 2023

Periyannan Rajendran

... Petitioner

Vs.

- 1.The Deputy Commissioner of Central GST & Central Excise,
Madurai II Division,
Bibikulam,
Madurai – 625 002.
- 2.The Deputy Commissioner of Central GST & Central Excise,
Madurai I Division,
Bibikulam,
Madurai – 625 002.
- 3.The Commissioner of Central GST & Central Excise,
Central Revenue Buildings,
Bibikulam,
Madurai – 625 002.



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4. The Commissioner of Central GST &
Central Excise (Appeals) Coimbatore,
Circuit Office at Madurai,
Central Revenue Buildings, Bibikulam,
Madurai – 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in respect of impugned Order - in - original No. MAD-ST-ASC-198-2022 dated 27.12.2022 in C.No. IV/09/72/2020-ST -Adjn. passed by the First Respondent and quash the same and be pleased to direct the learned First Respondent to re-hear the entire issue.

For Petitioner : Mr. S.Renganathan

For Respondents : Mr. N.Dilipkumar
Senior Panel Counsel
Assisted by
Mr. K.Prabhu
Junior Panel Counsel



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ORDER

Heard Mr. S.Renganathan, Learned Counsel for the Petitioner, and Mr. K.Prabhu, Learned Counsel, Learned Counsel for the Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. As it has been mentioned in the order-in-original No. MAD-ST-ASC-198-2022 dated 27.12.2022 in C.No. IV/09/72/2020-ST -Adjn. passed by the First Respondent, which is impugned in this Writ Petition, that any person deeming himself aggrieved by it may appeal against the same to the Commissioner of GST and Central Excise (Appeal), Coimbatore, Circuit Office at Madurai, C.R.Building, Bibikulam, Madurai – 625002, Learned Counsel for the Petitioner seeks permission of the Court to withdraw the Writ Petition with liberty to resort to the aforesaid procedure and he has made an endorsement to that effect in the court record.



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In view of the same, the Writ Petition is dismissed as withdrawn, granting such liberty. It is made clear that for the purpose of reckoning limitation for availing the aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 01.02.2023, till the date on which the certified copy of this order is made ready by the Registry, shall be excluded. Consequently, the connected Miscellaneous Petition is closed. No costs.

03.02.2023

Index : Yes/No
Internet : Yes/No
SM

Note: (i) Issue order copy by 22.02.2023.

(ii) Registry is directed to return the original copy of the impugned order under written acknowledgment after retaining a copy of the same for record.



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P.D.AUDIKESAVALU,J.

SM

TO:

- 1.The Deputy Commissioner of Central GST & Central Excise,
Madurai II Division,
Bibikulam, Madurai – 625 002.
- 2.The Deputy Commissioner of Central GST & Central Excise,
Madurai I Division,
Bibikulam, Madurai – 625 002.
- 3.The Commissioner of Central GST & Central Excise,
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Bibikulam, Madurai – 625 002.
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03.02.2023

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