IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 04.03.2024

CORAM

THE HON'BLE Mr. JUSTICE R. MAHADEVAN
AND
THE HON'BLE Mr. JUSTICE MOHAMMED SHAFFIQ

W.A.No.736 of 2024
AND
C.M.P.No.4975 of 2024

M/s.Peri Software Solutions Private Limited
Rep. by its Director and Authorised Signatory
V.Sasikumar
Peri Knowledge Park
Manivakkam, Chennai 600 048 .. Appellant

Vs.

1.The Commissioner
O/o.The Commissioner of GST and Central Excise
Chennai South, 692, M.H.U. Complex
5th Floor, Anna Salai, Nandanam
Chennai 600 035

2.The Designated Authority
Commissionerate/DGGI
Chennai South Commissionerate

3.The Assistant Commissioner
Circle VI, Audit II Commissionerate
O/o.The Commissioner of GST and Central Excise
692, 6th Floor, M.H.U. Complex
Anna Salai, Nandanam
Chennai 600 035

4.The Superintendent
O/o.The Superintendent of GST & Central Excise
Vadapalani Division : Range IV
Chennai South Commissionerate

5.The Assistant Commissioner
Head Quarters Preventive Unit (Legacy Cell)
O/o.The Commissioner of GST & Central Excise
Chennai South Commissionerate
GST Nilayam, MHU Complex
Nandanam, Chennai 600 035 .. Respondents

Writ Appeal filed under Clause 15 of the Letters Patent Act, against the order dated 25.08.2023 passed in W.P.No.1144 of 2022.

For Appellant : Mr.L.Murali Krishnan

For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel

JUDGMENT

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

Challenging the order dated 25.08.2023 passed by the learned Judge in W.P.No.1144 of 2022, directing the respondent authorities to pass a *de novo* order, by considering the consolidated reply which will be filed by the assesee along with the required documents, the present writ appeal came to be filed by the appellant / writ petitioner / assessee.

2. Today, when the matter is taken up for admission, the learned counsel appearing for the appellant submitted that subsequent to the disposal of the aforesaid writ petition, an order came to be passed by the respondent authorities. Therefore, the learned counsel sought liberty to the appellant to challenge the said order in the manner known to law.

3. Grating such liberty to the appellant, the writ appeal stands dismissed. No costs. Connected miscellaneous petition is closed.

[R.M.D, J.] [M.S.Q, J.]
04.03.2024

Neutral Citation : Yes/No
gya

To
1.The Commissioner
O/o.The Commissioner of GST and Central Excise
Chennai South, 692, M.H.U. Complex
5th Floor, Anna Salai, Nandanam
Chennai 600 035

2.The Designated Authority
Commissionerate/DGGI
Chennai South Commissionerate

R. MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

gya

3.The Assistant Commissioner
Circle VI, Audit II Commissionerate
O/o.The Commissioner of GST and Central Excise
692, 6th Floor, M.H.U. Complex
Anna Salai, Nandanam
Chennai 600 035

4.The Superintendent
O/o.The Superintendent of GST & Central Excise
Vadapalani Division : Range IV
Chennai South Commissionerate

5.The Assistant Commissioner
Head Quarters Preventive Unit (Legacy Cell)
O/o.The Commissioner of GST & Central Excise
Chennai South Commissionerate
GST Nilayam, MHU Complex
Nandanam, Chennai 600 035

W.A.No.736 of 2024

04.03.2024