



WEB COPY



W.P.No.6041 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.6041 of 2024

and

W.M.P.Nos.6678 and 6679 of 2024

M/s. Polyspin Private Limited,
Represented by its Authorised representative K Samidurai
No.414/1, Railway Feeder Road,
Cholapuram South,
Rajapalayam - 626 139.

... Petitioner

Vs.

1. The Union of India,
Through Secretary Ministry of Finance,
Department of Revenue,
Government of India, having its office at
Central Secretariate, North Block,
New Delhi - 110 001.
2. The State of Tamil Nadu,
Through Secretary Finance Department,
Tamilnadu Finance Department,
Tamil Nadu Secretariate, Fort St.George,
Chennai - 600 009, Tamil Nadu.
3. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.
4. The Additional Commissioner of GST & Central Excise,



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Central Revenue Buildings,
Bibikulam, Madurai - 625 002.

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5. The Commissioner of GST & Central Excise (Appeals), Coimbatore,
Circuit Office at Madurai,
No.4, Lal Bahadur Shastri Road,
GST Bhawan, Bibikulam,
Madurai - 625 002.

... Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorari, to call for the records relating to the impugned order-in-appeal dated 18.08.2023 passed by respondent No.5 and quash the same.

For Petitioner : Mr.Vinay Kumar Shraff

For Respondents : Mr.Saisrujan Tayi
Nos.1, 4 & 5 Senior Standing Counsel

For Respondent : Mr.P.Balathandayutham
No.2 Special Government Pleader

For Respondent : Mr.T.N.C.Koushik
No.3 Additional Government Pleader (T)

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ORDER

The present Writ Petition is filed for the issuance of a Writ of Certiorari, to call for the records relating to the impugned Order-in-Appeal dated 18.08.2023 passed by respondent No.5 and quash the same.

2. Today when the matter is taken up for hearing, in terms of new



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amendment provision of Section 128A of the Finance (No.2) Act, 2024, No.15 of 2024, dated 16.08.2024, the petitioner is entitled to waiver of interest and penalty in the event of the petitioner is remitting the entire tax amount within a cut-off date, which is to be notified. Hence, he seeks permission of this Court to withdraw this Writ Petition to avail the above-said benefit. To that effect, he has also made an endorsement in the bundle.

3. Recording the submissions and the endorsement made by the learned counsel for the petitioner, this Writ Petition is dismissed as withdrawn with liberty to avail the aforesaid benefit. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

29.08.2024

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To

1. The Union of India,
Through Secretary Ministry of Finance,
Department of Revenue,
Government of India, having its office at
Central Secretariate, North Block,
New Delhi - 110 001.



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KRISHNAN RAMASAMY, J.

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2. The State of Tamil Nadu,
Through Secretary Finance Department,
Tamilnadu Finance Department,
Tamil Nadu Secretariate, Fort St.George,
Chennai - 600 009, Tamil Nadu.
3. The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai - 600 005.
4. The Additional Commissioner of GST & Central Excise,
Central Revenue Buildings,
Bibikulam, Madurai - 625 002.
5. The Commissioner of GST & Central Excise (Appeals), Coimbatore,
Circuit Office at Madurai,
No.4, Lal Bahadur Shastri Road,
GST Bhawan, Bibikulam,
Madurai - 625 002.

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W.M.P.Nos.6678 and 6679 of 2024

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