



WEB COPY

WP NO. 6790 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-12-2024

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

WP NO. 6790 of 2024

AND WMP NO. 7572 OF 2024, WP NO. 6792 OF 2024

M/S.Aurum Trading India Private Limited

Represented By Its Director S.V. Subrahmanyam Flat No.6, New No.442, Old No.602,
6th Floor, Parsjn Manere, B-wing, Anna Salai, Greams Road, Chennai 600006.

Petitioner(s)

Vs

Union Of India

Represented By Its Secretary, Department Of Revenue, Ministry
Of Finance, North Block, New Delhi. and 2 Others

Respondent(s)

WMP NO. 7572 of 2024

M/S.Aurum Trading India Private Limited

Represented By Its Director S.V. Subrahmanyam Flat No.6, New
No.442, Old No.602, 6th Floor, Parsjn Manere, B-wing, Anna
Salai, Greams Road, Chennai 600006.

Petitioner(s)

Vs

Union Of India

Represented By Its Director S.V. Subrahmanyam Flat No.6, New
No.442, Old No.602, 6th Floor, Parsjn Manere, B-wing, Anna
Salai, Greams Road, Chennai 600006. and 2 Others

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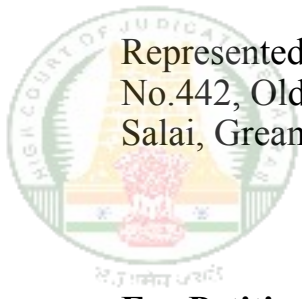
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Petitioner(s)

Vs

Union Of India



Represented By Its Director S.V. Subrahmanyam Flat No.6, New No.442, Old No.602, 6th Floor, Parsjn Manere, B-wing, Anna Salai, Greams Road, Chennai 600006. and 2 Others



Respondent(s)

WP NO. 6790 of 2024

For Petitioner(s):

M/s.P.Aruna Chopda
P.Prithvi Chopda
Pooja Chopda
Arjun Kk

For Respondent(s):

Mr. Rajnish Pathiyil Learned Sc Takes Notice For Respondents

WMP NO. 7572 of 2024

For Petitioner(s):

M/s.P.Aruna Chopda
P.Prithvi Chopda
Pooja Chopda
Arjun Kk

For Respondent(s):

WP NO. 6792 of 2024

For Petitioner(s):

M/s.P.Aruna Chopda
P.Prithvi Chopda
Pooja Chopda
Arjun Kk

For Respondent(s):

COMMON ORDER

(Order of the Court was made by the Hon'ble Anita Sumanth J.)

Learned counsel for the petitioner seeks permission to withdraw W.P.No.6790 of 2024

filed seeking to declare Section 16(4) of the Central Goods and Services Tax Act, 2017

(in short 'Act') as ultra vires the Constitution of India, since it violates Articles 14 and

300A of the Constitution of India. The grievance of the petitioner has been addressed

by insertion of Section 16(5) in the Act, rendering the provisions of Section 16(4)



redundant.

2. He has made an endorsement for withdrawal, recording which, W.P.No.6790 of 2024 is dismissed as withdrawn.

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3. As regards W.P.No.6792 of 2024, the petitioner has sought a certiorari to quash order-in-original dated 26.12.2023 and consequential summary of order dated 30.12.2023. In view of our order passed in W.P.No.6790 of 2024, this Writ Petition is dismissed, though granting liberty to the petitioner to avail appropriate remedial measures that are set out under the Act in regard to the impugned order of assessment/summary.

4. No costs. Connected Miscellaneous Petitions are closed.

(ANITA SUMANTH J.) (G.ARUL MURUGAN J.)
20-12-2024

sl

Note: Issue today (20.12.2024)

WP NO. 6790 of 2024

To

1. Union Of India

Represented By Its Secretary, Department Of Revenue, Ministry Of Finance, North Block, New Delhi.

2. Central Board Of Indirect Taxes And Customs

Ministry Of Finance, Department Of Revenue, North Block New Delhi

3. The Additional Commissioner

Office Of Principal Commissioner Of Cgst And Central Excise, Chennai North

Commissionerate, 26/1, Mahatma Gandhi Road, Chennai 600034



WMP NO. 7572 of 2024

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Represented By Its Director S.V. Subrahmanyam Flat No.6, New No.442, Old No.602, 6th Floor, Parsjn Manere, B-wing, Anna Salai, Greams Road, Chennai 600006.

2. Central Board Of Indirect Taxes And Customs

Ministry Of Finance, Department Of Revenue, North Block New Delhi 110001.

3. The Additional Commissioner

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