



W.P.No.12942 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.10.2024

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.12942 of 2022

and

WMP.Nos.12426 and 12427 of 2022

M/s.Salcomp Manufacturing India Private Limited
Represented by its Authorized Signatory
Shri. C R Subramaniam
Unit III, SIPCOT Industrial Park,
Phase 3, Adjacent to Nokia Telecom SEZ,
SP Koil Road, Sriperumpudur,
Tamil Nadu – 602 105.

...Petitioner

Vs.

1.The Additional Commisioner of GST & Central Excise (Appeals),
CGST Appeals-II Commisionerate,
Newry Towers, C-48, TNHB Building, Anna Nagar,
Chennai – 600 040.

2.The Assistant Commisioner of CGST & Central Excise,
Sriperumpudur Division
Chennai Outer Commisionerate
C-48, TNHB Building,
Anna Nagar, Chennai – 600 040.

...Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus and call for the records pertaining to the impugned E-mail communication dated 12.05.2022 sent by the 1st respondent and quash the same and further direct the 1st Respondent to accept the payment of pre-deposit made through debit from the Electronic Credit Ledger as pre-deposit for the purposes of Section 107 (6) of the CGST Act, 2017 and to hear the Appeal No.141/2022 (GSTA/II/JC/CO) filed by the petitioner on merits.

For Petitioner : G.Vijayabalan

For Respondents : Mr.AP.Srinivas
Senior Standing Counsel

ORDER

Learned counsel for the petitioner appears through video conferencing and submits that the writ petition has become infructuous and he will suitably make endorsement in the Court bundle as well.

2. Recording the same, this writ petition stands dismissed as infructuous.

No costs. Connected Miscellaneous Petitions are closed.

25.10.2024

Index: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation Case: Yes/No
nst



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To:

- 1.The Additional Commisioner of GST & Central Excise (Appeals),
CGST Appeals-II Commisionerate,
Newry Towers, C-48, TNHB Building, Anna Nagar,
Chennai – 600 040.
- 2.The Assistant Commisioner of CGST & Central Excise,
Sriperumpudur Division
Chennai Outer Commisionerate
C-48, TNHB Building,
Anna Nagar, Chennai – 600 040.

C.SARAVANAN, J.



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