



W.P.No.22272 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.09.2024

CORAM :

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

AND

THE HON'BLE MR.JUSTICE C.SARAVANAN

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and W.M.P.Nos.26103 and 26104 of 2018

M/s Ankit Ispat Private Limited,
Represented by its authorised signatory Ajay Agarwal
New No.9, (Old No.3),
Gopalapuram 6th Main Street,
Chennai-600 086

.. Petitioner

-vs-

1. Customs, Excise and Service Tax Appellate Tribunal,
South Regional Bench, 26, Haddows Road,
Shastri Bhawan Annexe, 1st Floor,
Chennai-600 006.

2. Commissioner of Central Excise and Service Tax,
No.1, Williams Road, Cantonment,
Tiruchirapalli-620 001.

.. Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India
praying this Court to issue a Writ of Mandamus directing the 1st



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respondent to keep in abeyance the adjudication of the defect Appeal in Defect listing notice for Dairy Number-Defect/423412017,E dated 12.06.2018 until the disposal of the application for transfer of the sum of Rs.36 Lakh (Approx), being the unutilised amount of Cenvat Credit, as credit on input under the new GST regime.

For the Appellant : Ms.P.Jayalakshmi
For Mr.S.Muthuvenkataraman

* * * * *

ORDER

(Order of the Court was made by C.Saravanan, J.)

Learned counsel for the petitioner submits that nothing further survives for adjudication in the present writ petition, as the defects in Appeal have been adjudicated upon and complied with by the petitioner and the case has been numbered on 21.05.2019 as Appeal No.40803 of 2019.

In view of the above, nothing further survives for adjudication in



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this writ petition. Accordingly, the writ petition is dismissed. There is no order as to costs. Consequently, connected miscellaneous petitions are closed.

(R.S.K., J.) (C.S.N., J.)
11.09.2024

Index : Yes/No
NC : Yes/No

sra

To

1. The Customs, Excise and Service Tax Appellate Tribunal,
South Regional Bench, 26, Haddows Road,
Shastri Bhawan Annexe, 1st Floor,
Chennai-600 006.
2. The Commissioner of Central Excise and Service Tax,
No.1, Williams Road, Cantonment,
Tiruchirapalli-620 001.



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R.SURESH KUMAR, J.
AND
C.SARAVANAN,J.

(sra)

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