IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.12.2024

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19765 of 2022
and
W.M.P.Nos.19063 and 19064 of 2022

M/s.Satvat InfoSol Pvt Ltd,
Rep by its Director Mr.Ramesh
No.1A, 32, Devadaya, 1st Main Road,
Gandhi Nagar,
Adyar,
Chennai – 600 020. ... Petitioner

Vs.

1.The Principal Chief Commissioner,
Goods and Services Tax & Central Excise,
GST Bhawan, 26/1, Uthamar Gandhi Road,
Nungambakkam,
Chennai – 600 034.

2.The Assistant Commissioner,
GST and Central Excise,
Adyar Division, Chennai – South Commissionerate,
MHU Complex, 3rd Floor,
No.692 Anna Salai,
Nandanam,
Chennai – 600 035.

3.The Chairman and Managing Director,
Jaipur Vidyut Vitran Nigam Limited,
Vidyut Bhawan, Janpath,
Jyoti Nagar,
Jaipur – 302 005.

4.The Branch Manager,
Indian Bank,
No.169/172, North Usman Road,
T.Nagar, Chennai – 600 017. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned letter (C.No.V/15/28/2020-Part-II) issued (DIN-20220459TL0700111C73) dated 25.04.2022 by the 2nd respondent, quash the same and consequently direct the 1st respondent to treat the Invoice dated 14.08.2018 raised by the petitioner in the name of 3rd respondent and invoice dated 01.04.2020 is one and the same to avoid taking the Input Tax credit twice by the 3rd respondent.

For Petitioner : Mr.B.Gurumurthy

For Respondents : Mr.Umesh Rao
Senior Standing Counsel
for R1 and R2

ORDER

The learned counsel for the petitioner submits that this Writ Petition has become infructuous, in view of the communication received by the petitioner in Form GST ASMT-12 dated 25.11.2024. In this connection, a Memo has been filed by the learned counsel for the petitioner dated 17.12.2024, wherein, it has been stated as follows:-

> *"It is humbly submitted that the 2nd respondent office have acknowledged the petitioner's representation dated 14.06.2022, and further reply by the petitioner on 12.11.2024 vide GST AMT-10 for the tax period (April 2020-March 2021) to the notice issued by the 2nd respondent office on 03.10.2024 (Reference No.ZD331024020030K under Section 61 of the CGST Act, 2017) and the Superintendent, Range I, Adyar, Chennai South, CBIC have passed an appropriate order on 25.11.2024 vide Form GST ASMT – 12 (As per Rule 99(3) by observing that*
>
> *"In this regard your reply has been found to be satisfactory and no further action is required to be taken in the matter of notice (Reference No.ZD331024020030K, dated 03.10.2024).*
>
> *Hence, the petitioner humbly prays that this Court may be pleased to record this memo of proof of rectification of discrepancies mentioned in the impugned letter (C.No.V/15/28/2020 – Part Ii) (DIN – 20220459TL0700111C73) dated 25.04.2022 issued by the 2nd respondent."*

2. In view of the above, this Writ Petition stands closed. No costs.

Consequently, connected Writ Miscellaneous Petitions are also closed.

20.12.2024

Index:Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

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