



WEB COPY



W.A.No.2569 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.08.2024

CORAM

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN**

W.A.No.2569 of 2021

M/s.Kiran Distributors
Rep.by its Proprietor Rai Chand
No.63, Perumal Koil Garden
2nd Lane, Sowcarpet, Chennai
Tamil Nadu - 600 079

... Appellant

Vs.

1.The Senior Intelligence Officer
Directorate General of Goods and
Service Tax Intelligence, Chennai
Zonal Unit, No.16, BSNL Tower II
5th Floor, Greams Road, Chennai-600 006.

2. Commissioner of Commercial Taxes
Office of the Commissioner of Commercial
Taxes, Commercial Tax Department
Ezhilagam, Chepauk, Chennai - 600 005.

... Respondents

Prayer : Writ Appeal under Clause 15 of the Letters Patent to set aside the order in W.P.No.15687 of 2021 dated 29.07.2021 and consequently direct the 2nd respondent not to block the Input Tax Credit (ITC) on the supplies made by the appellant to various customers pending investigation by the 1st respondent.

For Petitioner	:	Mr.P.Jitendra Kumar
For Respondent	:	Mr.A.P.Srinivas, Sr.Standing Counsel-for R1 Ms.Amirtha Poonkodi Dinakaran Government Advocate - for R2



W.A.No.2569 of 2021

R.SURESH KUMAR, J.

AND

C.SARAVANAN, J.

KST

ORDER

(Delivered by R. SURESH KUMAR, J.)

Learned counsel for the petitioner submits that the writ appeal has become infructuous.

2. Recording the said submission, the writ appeal is dismissed as infructuous. No costs.

(R.S.K.,J.) (C.S.N.,J.)
29.08.2024

NCS : Yes/No
Index : Yes/No
KST

To

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