



WEB COPY



W.P.No.18279 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

WP.No.18279 of 2024
and
WMP.No.20059 of 2024

Nathan Engineering Industries,
Rep. by Swaminathan @Nathan
S/o Somasundramuppanar,
No.15/19 A, Ayothammankovil Street,
Kumarannagar Padi, Chennai-600050.

Petitioner

...Vs...

The Assistant Commissioner,
(ST) Padi Assessment Circle
Integrated Commercial Taxes Building,
4th Floor, Room No.417, T.S.No.2,
Govt. Farm Village, Nandanam,
Chennai- 600 035.

Respondent

Prayer:- This Writ Petition is filed, under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned online show cause notice dated 22.09.2023 in GSTIN/33BDBPS2849JIZC/2017-18 passed by the respondent and quash the proceedings of the same and further direct the respondent to allow the



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petitioner to rectify the GST returns filed for the month of July 2017-March 2018.

For Petitioner : Mr.Suresh Ethiraj

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

This Writ Petition has been filed challenging the impugned online show cause notice dated 22.09.2023 in GSTIN/33BDBPS2849JIZC/2017-18 passed by the respondent and for a direction to the respondent to allow the petitioner to rectify the GST returns filed for the month of July 2017-March 2018.

2. When the matter is taken up for hearing, learned Additional Government Pleader (Taxes) appearing for the Respondent submitted that pursuant to the show cause notice dated 22.09.2023, order has been passed by the Respondent on 31.12.2023 and therefore nothing survives for adjudication in this Writ Petition.



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3. Recording the submission made by the learned Additional Government Pleader (Taxes), for the Respondent, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petition is closed.

06.08.2024

Index:Yes/No

Web:Yes/No

Speaking/Non Speaking

Neutral Citation: Yes/No

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To

The Assistant Commissioner,
(ST) Padi Assessment Circle
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KRISHNAN RAMASAMY, J.

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