



W.P.Nos.18896, 18902, 18905, 18914 & 18923 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 06.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.18896, 18902, 18905, 18914 & 18923 of 2024

and

W.M.P.Nos.20745, 20784, 20756, 20761, 20777 & 20781 of 2024

M/s.BNY Mellon Technology Private Limited,
Rep by its Authorised Signatory,
Mr.Pawan Gwaldas Panjwani,
4, No. 10th Floor, Tidel Park, Canal Bank Road,
Taramani, Chennai 600 113, Tamil Nadu

Now at

Ground Floor of Coral Block 3,
Situated at No.158/Old No.153,
Embassy Splendid Tech zone,
SNP Infrastructure SEZ, 200 ft, Radial Road,
Pallavaram, Chennai,
Tamil Nadu, Chennai 600 043

... Petitioner in all petitions

Vs.

1.The Union Of India

Represented by the Secretary Department of
Revenue Ministry of Finance No. 137 North
Block, New Delhi -110 001

2.The Goods And Services Tax Council

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W.P.Nos.18896, 18902, 18905, 18914 & 18923 of 2024

GST Council Secretariat
Represented by its Chairman
5th Floor Tower II
Jeevan Bharti Building
Janpath Road Connaught Palace
New Delhi-110

3. Central Board Of Indirect Taxes And Customs
Represented by its Director (CBIC)
North Block New Delhi-110001.

4. The State Of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration Department
Secretariat Fort St. George Chennai-600009.

5. Principal Secretary / Commissioner Of Commercial Taxes
Commercial Taxes Department Ezhiligam
Chepauk Chennai-600005.

6. Assistant Commissioner
Kotturpuram Assessment Circle No 46
Pasumpon Muthuramalingam Salai Taluk Office
Building RA Puram Chennai-6000028.

7. Assistant Commissioner
Velachery Circle 537 Integrated Commercial
axes building Fanepet Nandanam Chennai
Tamil Nadu-600035.

... Respondents in all petitions



W.P.Nos.18896, 18902, 18905, 18914 & 18923 of 2024

Prayer in W.P.No.18896 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in GO.Ms.No.1 in the files of the 4th respondent and quash the impugned notification dated 02.01.2024 as manifestly arbitrary, void, contrary to the provision of Section 168A of the TNGST Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

Prayer in W.P.No.18923 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in F.No.CBIC-20013/1/2023-GST in the files of the 3rd respondent and quash the impugned notification No.09/2023-Central Tax dated 31.03.2023 as manifestly arbitrary, void, contrary to the provision of Section 168A of the TNGST Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

Prayer in W.P.No.18902 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in F.No.CBIC-20013/7/2021-GST in the files of the 3rd respondent and quash the impugned notification No.56/2023-Central Tax dated 28.12.2023 as manifestly arbitrary, void, contrary to the provision of Section 168A of the TNGST Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.



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Prayer in W.P.No.18905 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in G.O.Ms.No.41 in the files of the 4th respondent and quash the impugned notification dated 05.04.2023 as manifestly arbitrary, void, contrary to the provision of Section 168A of the TNGST Act, 2017 and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

Prayer in W.P.No.18914 of 2024:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records in notice in Form DRC-01 in GSTIN: 33AAAC16177K1ZE in Ref.No.ZD330524156031W dated 20.05.2024 issued by the 7th respondent for the tax period April 2019 to March 2020 and quash the same as arbitrary, without jurisdiction.

For Petitioner
in all petitions : Mr.N.V.Balaji

For Respondent
in all petitions : Mr.A.P.Srinivas,
Senior Standing counsel for R1 to R3
Mr.C.Harsha Raj,
Government Advocate, for R3 to R7

COMMON ORDER



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The learned counsel for the petitioner seeks leave of this Court to withdraw these petitions and with regard to the same, he had made an endorsement in the case bundles.

2. In view of the above, these writ petitions are dismissed as withdrawn. Consequently, the connected miscellaneous petitions are also closed.

06.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

1.The Union Of India

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Revenue Ministry of Finance No. 137 North
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2.The Goods And Services Tax Council

GST Council Secretariat
Represented by its Chairman

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