



WP.No.20760/2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.07.2024

CORAM :

THE HONOURABLE MR. JUSTICE S.S. SUNDAR

AND

THE HONOURABLE MR. JUSTICE N.SENTHILKUMAR

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M/s.Shri Senthur Murugan Agencies
rep.by its Partner
No.17/10, PCM Complex,
Extension 3, Thiruchengode
Namakkal District 637 211.

... Petitioner

Vs.

- 1.Union of India
rep.by its Secretary
Department of Revenue
Ministry of Finance
North Block, New Delhi.
- 2.The Central Board of Indirect Taxes
and Customs,
Ministry of Finance
North Block, New Delhi 110 001.
- 3.State Tax Officer
Tiruchengode [Town]



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Tiruchengode.

... Respondents

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Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of declaration to declare Section 16[4] of the Central Goods and Service Tax Act, 2017 as *ultra vires* against the Article 19[1][g], 265 and 300A of the Constitution of India.

For Petitioner : Mr.S.Sivanandam
For R3 : Mr.G.Nanmaran, Spl.GP

ORDER

[Order of the Court was made by S.S.SUNDAR, J.,]

- (1)Mr.G.Nanmaran, learned Special Government Pleader accepts notice on behalf of the 3rd respondent.
- (2)The present writ petition has been filed seeking issuance of a writ of declaration, to declare Section 16[4] of the Central Goods and Service Tax Act, 2017 as *ultra vires* against Article 19[1][g], 265 and 300A of the Constitution of India.
- (3)Though the petitioner has filed this writ petition to declare Section 16[4] of the Central Goods and Service Tax Act, 2017 as *ultra vires*, this Court is unable to find even a single ground which is raised against the



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constitutional vires. Referring to Articles 19[1][g], 265 or 300A of Constitution is not sufficient. All the grounds raised by the petitioner pertain to challenging the order dated 24.11.2023 which is impugned in WP.No.20764/2024.

(4)Therefore, this writ petition is **dismissed**. However, liberty is given to the petitioner to file writ petition challenging the impugned provisions raising appropriate grounds in a separate writ petition if he is advised so. No costs.

[S.S.S.R., J.] [N.S., J.]
26.07.2024

AP

Internet : Yes

To

1.The Secretary
Union of India
Department of Revenue
Ministry of Finance
North Block, New Delhi.

2.The Central Board of Indirect Taxes
and Customs,
Ministry of Finance
North Block, New Delhi 110 001.



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3.State Tax Officer
Tiruchengode [Town]
Tiruchengode.

S.S. SUNDAR, J.,
and
N.SENTHILKUMAR, J.,

AP

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