



WEB COPY



W.P.Nos.23878 & 23882 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.23878 & 23882 of 2024
& W.M.P.Nos.26131, 26132 & 26137 of 2024

M/s.Shams Leathers,
Rep by its Proprietor, Palli Shamshuddin,
5/3, 2nd Floor,
Wuthucattan Street,
Periamet, Chennai 600 003

... Petitioner in both 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 Service Tax Council,
GST Council Secretariat,
Represented by its Chairman,
5th Floor Tower II Jeevan Bharti Building,
Janpath Road, Connaught Palace,
New Delhi 110 001
- 3.Central Board of Indirect Taxes & Customs,
Represented by its Director,
(CBIC) North Block, New Delhi 110 001



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4.The State of Tamil Nadu,
Rep by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St.George, Chennai 600 009

5.Principal Secretary/ Commissioner of Commercial Taxes,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai 600 005.

6.The Assistant Commissioner (State Tax),
Vepey Assessment Circle,
Chennai.

... Respondents

Prayer in W.P.No.23878 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 of the impugned show cause notice in Ref.No.ZD330624303363S dated 25.06.2024 uploaded along with summary of show cause notice in DRC-01 for the AY 2017-18 from the files of the 6th respondent herein and quash the same.

Prayer in W.P.No.23882 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 of 1st respondent's impugned Notification No.09/2023-Central Tax dated 31.03.2023 and quash the same.



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For Petitioner
in both petitions : Ms.Aparna Nandakumar

For Respondent
in both petitions : Mr.S.M.Deenadayalan,
Senior Standing counsel for R1 to R3

Mr.T.N.C.Kaushik,
Additional Government Pleader
for R4 to R6

COMMON ORDER

These writ petitions have been filed challenging the impugned show cause notice dated 25.06.2024 and the impugned Notification dated 31.03.2023.

2. When these matters were taken up for hearing, the learned counsel for the petitioner would submit that the prayers in these writ petitions have become infructuous and hence, he requests this Court to dismiss these petitions.

3. Recording the above submission, these writ petitions are



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dismissed as infructuous. Consequently, the connected miscellaneous petitions are also closed. No costs.

25.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

- 1.The Secretary, Union of India,
Department of Revenue, Ministry of Finance,
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New Delhi 110 001.
- 2.The Goods and Service Tax Council,
GST Council Secretariat,
Represented by its Chairman,
5th Floor Tower II Jeevan Bharti Building,
Janpath Road, Connaught Palace,
New Delhi 110 001
- 3.Central Board of Indirect Taxes & Customs,
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(CBIC) North Block, New Delhi 110 001
- 4.The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Registration Department,

4/6



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- 5.Principal Secretary/ Commissioner of Commercial Taxes,
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