



WEB COPY



W.P. No.25924 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.02.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.25924 of 2021

Dharshan Comtrade Pvt. Ltd.

Akshardham, 3/5, Gengu Reddy Road,
Egmore, Chennai 600 008.

Represented by its Managing Director

...Petitioner

Vs.

1. Superintendent of GST & Central Excise (ECM)

Office of Principal Chief Commissioner of GST & Central Excise
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road, Chennai 600 034.

2. Superintendent of GST & Central Excise

Office of Principal Chief Commissioner of GST & Central Excise
Chennai North Commissionerate, Nungambakkam Division,
26/1, Mahatma Gandhi Road, Chennai 600 034.

3. The Assistant Commissioner

Office of Principal Chief Commissioner of GST & Central Excise
Chennai North Commissionerate, Nungambakkam Division
26/1, Mahatma Gandhi Road, Chennai 600 034.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the 1st Respondent herein to not issue summons or initiate any proceeding against the purchasers/customers of the Petitioner on the basis of alleged “inadmissible ITC” for purchases from petitioner, till the determination of liability of the petitioner herein under the



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CGST Act as per Section 74 of the Act.

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For Petitioner : Mr.Adithya Reddy

For Respondents : Mrs.R.Hemalatha
Standing Counsel

ORDER

The present writ petition is filed praying for a writ of Mandamus to direct the 1st Respondent herein to not issue summons or initiate any proceeding against the purchasers/customers of the Petitioner on the basis of alleged “inadmissible ITC” for purchases from petitioner, till the determination of liability of the petitioner herein under Section 74 of the Central Goods and Services Tax Act, 2017(hereinafter referred to as the “CGST Act”).

2. It is not in dispute that DRC 1A has been issued / served subsequent to the filing of the writ petition. It was submitted by the learned counsel for the Respondent that the prayer in the present writ petition is couched in very wide terms and thus not maintainable, in any event nothing survives in the present writ petition with the issuance of DRC 1A, which was not objected to seriously by the learned counsel for the petitioner.



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3. Recording the same, the writ petition stands disposed of as nothing

survives for adjudication. No Costs.

26.02.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:

1. Superintendent of GST & Central Excise (ECM)
Office of Principal Chief Commissioner of GST & Central Excise
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road, Chennai 600 034.
2. Superintendent of GST & Central Excise
Office of Principal Chief Commissioner of GST & Central Excise
Chennai North Commissionerate, Nungambakkam Division,
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MOHAMMED SHAFFIQ, J.

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