



WEB COPY



W.P.Nos.25749, 25752 & 25761 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2024

CORAM:

THE HONOURABLE MR. JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.25749, 25752 & 25761 of 2022 and
W.M.P.Nos.24809, 24820, 24810 of 2022

In all WPs.

M/s.Shakthi Tech Manufacturing India Private Limited ,
Rep. by its Managing Director,
Smt. Usha Angou, SF No. 348/2A, 348/2B,
Agarwal School Road, Somayampalayam Post,
Kalapanaickenpalayam, Coimbatore-641 108.

..Petitioner

Vs.

1.The Chairman,
Central Board of Indirect Taxes and Customs,
North Block, New Delhi-110 001.

2.The Deputy Secretary (Customs),
Central Board of Indirect Taxes and Customs,
North Block, New Delhi-110 001.

3.The Additional Director,
Directorate General of GST Intelligence,
155-1, Lakshmanan Street,
Behind Ukkadam Bus Stand,
Ukkadam, Coimbatore-641 001.



W.P.Nos.25749, 25752 & 25761 of 2022

4.The Additional/Joint Commissioner,
Commissioner of Central Tax (CGST) and Central Excise,
Commissionerate, GST Bhavan,
6/7, A.T.D Street, Race Course,
Coimbatore-641 018.

.. Respondents

Prayer in W.P.No.25749 of 2022: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Declaration declaring Instruction No 01/2022-Customs dated 5.1.22 (F.No. 524/02/2021-STO (TU)) as being un-constitutional and in violation of Article 141 of the Constitution of India.

Prayer in W.P.No.25752 of 2022: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the 3rd respondent in demand-cum-show cause notice SCN No.4/2022-GST dated 11.03.2022 and quashing the same and to pass an appropriate order in accordance with law.

Prayer in W.P.No.25761 of 2022: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Declaration declaring Circular No.80/54/2018-GST dated 31.12.2018 [F.No.354/432/2018-TRU] [Para 12] as being un-constitutional and in violation of Article 141 of the Constitution of India.

In W.P.No.25749 of 2022

For Petitioner : Mr.G.Derrick Sam
for Mr.S.Durairaj
For Respondents : Mr.V.Sundareswaran,



WEB COPY



W.P.Nos.25749, 25752 & 25761 of 2022

Senior Standing Counsel.

In W.P.Nos.25752 & 25761 of 2022

For Petitioner : Mr.G.Derrick Sam
for Mr.S.Durairaj

For Respondents : Mr.K.Mohana Murali,
Senior Standing Counsel

COMMON ORDER

Learned counsel for the petitioner submits that he has been instructed to withdraw these writ petitions in view of the decision to file appeals against the orders under the Amnesty Scheme. A letter dated 29.02.2024 was submitted for withdrawal. Therefore, W.P.Nos.25749, 25752 & 25761 of 2022 are dismissed as withdrawn without any order as to costs. Consequently, connected miscellaneous petitions are closed.

24.04.2024

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No

kj

SENTHILKUMAR RAMAMOORTHY,J.



W.P.Nos.25749, 25752 & 25761 of 2022

Kj

WEB COPY

To

1.The Chairman,
Central Board of Indirect Taxes and Customs,
North Block, New Delhi-110 001.

2.The Deputy Secretary (Customs),
Central Board of Indirect Taxes and Customs,
North Block, New Delhi-110 001.

3.The Additional Director,
Directorate General of GST Intelligence,
155-1, Lakshmanan Street,
Behind Ukkadam Bus Stand,
Ukkadam, Coimbatore-641 001.

**W.P.Nos.25749, 25752 &
25761 of 2022 and**

W.M.P.Nos.24809, 24820, 24810 of 2022

4.The Additional/Joint Commissioner,
Commissioner of Central Tax (CGST) and Central Excise,
Commissionerate, GST Bhavan,
6/7, A.T.D Street, Race Course,
Coimbatore-641 018.

24.04.2024