



W.P(MD)No.3770 of 2024

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.3770 of 2024 and
WMP(MD) Nos.3667 & 3669 of 2024

M/s.Bhima Enterprises,
Represented by its Accountant,
Mr.Sathish Kumar Rajendran,
No.8/7, Ramapuram West,
Manikattipottal,
Pottal Post,Nagercoil,
Kanyakumari District – 629 501.

... Petitioner

Vs

- 1.The Commissioner,
Office of the Central GST and Excise,
Tirunelveli Division, 2nd Floor,
Central Revenue Building, Tractor Road,
NGO A Colony, Tirunelveli-627007.
- 2.The Joint Commissioner,
Office of the Central GST and Excise,
Tirunelveli Division, 2nd Floor,
Central Revenue Building, Tractor Road,
NGO A Colony, Tirunelveli-627007.
- 3.The Superintendent,
Office of the Central GST and Excise,
Tirunelveli Division, 2nd Floor,



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Central Revenue Building, Tractor Road,
NGO A Colony, Tirunelveli-627007.

4.The Inspector,
Office of the Central GST and Excise,
Tirunelveli Division, 2nd Floor,
Central Revenue Building, Tractor Road,
NGO A Colony, Tirunelveli-627007.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records and to quash the Authorization for Inspection in Form GST INS-01 dated 24.01.2024 issued by the 2nd respondent and to consequently direct the respondents to return all the books of account, documents and other records obtained from the petitioner within such period as this Court directs and thus render justice.

For Petitioner : Mr.R.Karthik
For Respondents : Mr.N.Dilip Kumar
Standing Counsel

ORDER

The Authorization for inspection in Form GST INS -01, dated 24.01.2024 issued by the Joint Commissioner and the Superintendent of the Central GST & Excise, Tirunelveli to conduct inspection in the petitioner's premises is challenged in this writ petition.



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2.Today(20.02.2024), when this writ petition is taken up for hearing, the learned standing counsel appearing for the respondents fairly submits that without knowing the earlier order of *Status Quo* passed by this Court in W.P(MD) Nos.27734 and 27735 of 2023, dated 23.11.2023, this authorization of inspection was issued. On his advice, the Department has now withdrawn the impugned authorization letter. He has also produced the written communication, which he has received in this regard.

3.Recording the submission made on behalf of the respondents that the impugned authorization letter has already been withdrawn by the respondents, this writ petition is closed. No costs. Consequently, connected Miscellaneous Petitions are closed.

20.02.2024

NCC: Yes/No
Index: Yes/No
Internet: Yes
vrn



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B.PUGALENDHI, J.

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Order made in
W.P(MD)No.3770 of 2024 and
WMP(MD) Nos.3667 & 3669 of 2024

20.02.2024