



W.P.(MD)No.17650 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.17650 of 2024
and
W.M.P.(MD)Nos.15150 & 15151 of 2024**

M/s.Akil Agencies,
Represented by its Proprietor S.Ramamoorthy.

... Petitioner

Vs.

The Assistant Commissioner of GST & Central Excise,
Thanjavur Division, Pon Nagar,
Medical College Road,
Thanjavur – 613 007.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records of the respondent in file No.GEXCOM/ADJN/GST/4307/2023-CGST and order No.04/2024-GST dated 19.04.2024 and quash the same as illegal, arbitrary and without jurisdiction.

For petitioner : Mr.A.Chandra Sekaran

For respondent : Mr.R.Nandha Kumar
Senior Standing Counsel



W.P.(MD)No.17650 of 2024

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ORDER

Heard learned counsel for the petitioner and learned Senior Standing Counsel for the respondent.

2. By a series of orders passed by this Court under similar circumstance, similar impugned orders were quashed and the cases were remitted back to the respondent to pass fresh orders in the light of the recommendations of the 53 GST Council's Meeting held on 22.06.2024 and in view of the Clause 114 and Clause 146 of the Finance (No.2) Bill, 2024.

3. Since the Legislation has accepted the above recommendation of 53 GST Council's Meeting held on 22.06.2024 by incorporating Clauses in the Finance (No.2) Bill, 2024, the Court is of the view that the case can be remitted back to the respondent to pass fresh orders on merits, after the Finance Act, 2024 is passed amending the provision of CGST Act, 2017 and after State legislative Assembly suitably amends TNGST Act, 2017 and after the State Bill is presented and passed as an Act. The respondent shall thereafter pass final order after the respective Finance Bills are passed by the Parliament and the State Legislative.



W.P.(MD)No.17650 of 2024

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This Writ Petition is disposed of, with above observations. No costs.

Consequently, connected miscellaneous petition is closed.

Index : Yes / No

30.07.2024

Internet : Yes / No

apd

To
The Assistant Commissioner of GST & Central Excise,
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C.SARAVANAN, J.

apd

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