



W.P.(MD) No.23348 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.07.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.23348 of 2023

K.Paranthaman

... Petitioner

Vs.

- 1.Union of India,
Rep. by its Secretary,
Department of Heavy Industry,
Ministry of Heavy Industries and Public
Enterprises,
Block No.14, CGO Complex,
Lodhi Road, New Delhi – 110003.
- 2.Union of India,
Rep. by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block,
New Delhi – 110001.
- 3.Union of India,
Rep. by its Secretary,
Department of Empowerment of Persons
with Disabilities,
Ministry of Social Justice and Empowerment,
Antyodaya Bhawan,
New Delhi – 110003.



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4. Union of India,
Rep. by its Under Secretary,
AEI Section,
Department of Heavy Industry,
Ministry of Heavy Industries
and Public Enterprises,
No.428, Udyog Bhawan,
New Delhi.

5. The Commissioner of CGST,
Bibikulam,
Madurai.

... Respondents

[R5 was *suo motu* impleaded *vide* order dated
25.09.2023]

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Mandamus directing the first respondent to grant the GST, Road Tax, Tool Tax and Registration concession for purchasing a four wheeler in the light of the orders passed by this Court in W.P.(MD) No.20511 of 2021 dated 22.12.2021, within a time period stipulated by this Court.

For Petitioner	: Mr.M.Mahaboob Fazil for M/s.Lajapathi Roy and Associates
For R1 to R4	: Mr.S.Jeyasingh
For R5	: Mr.N.Dilip Kumar Senior Standing Counsel



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ORDER

When this case is taken up for hearing, the learned counsel for the petitioner would submit that this Writ Petition has become infructuous as during the pendency of this Writ Petition, an order has been passed rejecting the request of the petitioner to refund the GST paid by the petitioner. The learned counsel for the petitioner therefore seeks liberty to file fresh Writ Petition against the said order rejecting the request of the petitioner.

2. Recording the same, this Writ Petition stands dismissed as infructuous with liberty to the petitioner to file fresh Writ Petition challenging the order rejecting the request of the petitioner. No costs.

15.07.2024

Index: Yes / No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

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- 1.The Secretary,
Department of Heavy Industry,
Ministry of Heavy Industries and Public Enterprises,
The Government of India,
Block No.14, CGO Complex,
Lodhi Road, New Delhi – 110003.
- 2.The Secretary,
Department of Revenue,
Ministry of Finance,
The Government of India,
North Block,
New Delhi – 110001.
- 3.The Secretary,
Department of Empowerment of Persons with Disabilities,
Ministry of Social Justice and Empowerment,
The Government of India,
Antyodaya Bhawan,
New Delhi – 110003.
- 4.The under Secretary,
AEI Section,
Department of Heavy Industry,
Ministry of Heavy Industries and Public Enterprises,
The Government of India,
No.428, Udyog Bhawan,
New Delhi.
- 5.The Commissioner of CGST,
Bibikulam, Madurai.



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C.SARAVANAN, J.

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