



W.P. No.1815 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.1815 of 2025

and

W.M.P. Nos.2066 and 2067 of 2025

Tvl.Balavinayaga Trader,
(Represented by its Proprietor Suganya),
NP.23/24, Developed Plot,
Ekkattuthangal, Chennai-600 032.

... Petitioner

Vs.

1.Union of India,
Represented by the Secretary to Government of India,
Ministry of Finance, New Delhi-110 001.

2.The Director,
Central Board of Indirect Taxes and Customs,
1st Floor, Tower NBCC Plaza-1, Sector 5,
Pushp Vihar, New Delhi-110 017.

3.The Assistant Commissioner (ST),
Vellakovil Assessment Circle,
Kangeyam, Thiruppur, Tamil Nadu.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records of Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent culminating in impugned order issued by the 3rd Respondent in GSTIN No.33BCKPS0081E1ZS/2018-19 dated 30.04.2024 and quash the same as arbitrary and ultra-vires and consequently direct the 3rd Respondent to raise the attachment order dated 22.08.2024.

For Petitioner

: Mr.A.Abdul Rahman



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For Respondents

: Mr.T.Ramesh Kutty
Senior Panel Counsel (for R1, R2)
Mr.TNC Kaushik
Additional Govt. Pleader (for R3)

ORDER

The batch of writ petition in W.P.Nos.34065 of 2023 was reserved for orders on 14.02.2025. However, at the instance of the learned counsel for the petitioners, the batch of writ petition is listed today under the caption "for clarification". When the matters were taken up for hearing, learned counsel for the petitioner herein sought permission of this Court to withdraw this writ petition and he has also made an endorsement to that effect, which reads as under:

“May be permitted to withdraw this petition as the petitioner has settled the issue with the GST Authority under Amnesty Scheme, 2025.”

2. Recording the submission and endorsement made by the learned counsel for the petitioner, the writ petition stands dismissed as withdrawn. No Costs. Consequently, the connected miscellaneous petitions are closed.

25.04.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:

1.The Secretary to Government of India,
Ministry of Finance, New Delhi-110 001.

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Central Board of Indirect Taxes and Customs,
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MOHAMMED SHAFFIQ, J.

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