



W.P. Nos.4512, 4513 and 4517 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

WP Nos.4512, 4513 and 4517 of 2022

and

WMP Nos.4642, 4641, 4640, 4636 of 2022, 246, 255, 252, 259, 249 and 258 of 2024

MRF Ltd.,
Ichiputtur, Tiruttani Road,
Arakkonam, Tamil Nadu-631 003
(with GSTIN – 33AAACM4154GIZU)
Rep. by its Authorised Representative
Madhu P.Nainan

...Petitioner(s) in all WPs

Vs

- 1.The Superintendent,
Office of the Superintendent of GST
and Central Excise, Arakkonam
Range, No.9, Abdul Majeed Street,
Arakonnam-631 001.
- 2.Director General,
Directorate General of Audit Central
Taxes, C.R.Building, I.P.Estate,
New Delhi-110 109.
- 3.Deputy Commissioner(CCO),
Office of the Principal Chief
Commissioner of GST and Central
Excise, Tamil Nadu and Puducherry,
No.26/1, Mahathma Gandhi Road,
Chennai-34.



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4. Assistant Commissioner (Circle-1),
Audit-1 Commissionerate,
Office of the Commissioner of GST
and Central Excise, 1775,
Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension,
Chennai-101.

5. Joint Commissioner,
Office of the Commissioner of GST
and Central Excise, Chennai Outer,
No.2054-I, II Avenue,
12th Main Road, Newry Towers,
Anna Nagar, Chennai-600 040.

...Respondent(s) in all WPs

PRAYER in WP No.4512 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of certiorari calling for the records of the impugned letter bearing OC No.107/2021 and dated 16.11.2021 issued by the 1st respondent and to quash the same.

PRAYER in WP No.4513 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of certiorari to call for the records of the impugned instruction bearing F.No. 381/048/2018 and dated 04.07.2018, issued by the 2nd respondent and to quash the same insofar as the petitioner is concerned.

PRAYER in WP No.4517 of 2022: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of prohibition to prohibit the respondents, their officers, agents and servants from taking any action / initiating any investigation of proceedings, including issuance of show cause notice(s), in pursuance of the impugned letter bearing OC No.107/2021 and dated 16.11.2021 issued by the 1st respondent to the petitioner or the impugned instruction bearing F.No. 381/ 048/ 2018 and dated 04.07.2018, issued by the 2nd respondent insofar as the petitioner is concerned.

For Petitioner(s): Mr.Karthik Sundaram

For Respondent(s): Mr.A.P.Srinivas
Senior Standing Counsel



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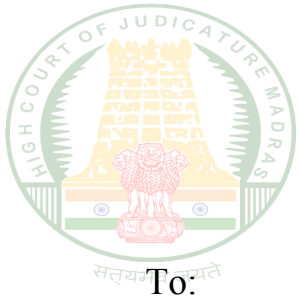
COMMON ORDER

WEB COPY In view of the subsequent development by way of order of adjudication and the same being challenged before the adjudicating authority, nothing may survive in these writ petitions.

2. Accordingly, these writ petitions are disposed of, however, it is open to the petitioner(s) to raise all the contentions before adjudicating authority. The impleading petitions in W.M.P. Nos.246, 252 and 258 of 2024 are dismissed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

07.04.2025

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

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MOHAMMED SHAFFIQ, J.

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W.P. Nos.4512 of 2022 and etc., cases

07.04.2025