

W.P.No.3969 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 09.07.2025

CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

**W.P.No. 3969 of 2024
and
C.M.P.No. 4287 of 2024**

M/s. AVS Constructions,
Rep. by Shri S.Yuvaraju, Partner
AVS House, No.298, 2nd Floor,
Sipcot Staff Housing Colony,
Hosur – 635 126, Krishnagiri District,
Tamil Nadu.

.. Petitioner

VS

- 1.Union of India
Rep. by its Chairman,
Central Board of Indirect Taxes and Customs,
New Delhi – 110 001.
- 2.The State of Tamil Nadu
Rep. by its Principal Secretary,
Finance Department, Tamil Nadu Secretariat,
Fort St.George,
Chennai – 600 009.
- 3.Joint Commissioner of GST and Central Excise,
Office of the Commissioner of GST and
Central Excise, Salem Commissionerate No.1,
Foulks Compound, Anai Medu, Salem – 636 001.

.. Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorari to call for the records pertaining to the Order-in-Original dated 18.12.2023 under DIN: 20231259XP0000333A94 issued by 3rd respondent in so far as it relates to demand of input tax credit mentioned in the impugned order-in-original and quash the same.

For Petitioner : No appearance

For Respondents : Mr.M.Santhanaraman, SPC
for R1& R3
Mr.Rajesh Vivekanandhan
Deputy Solicitor General for R2

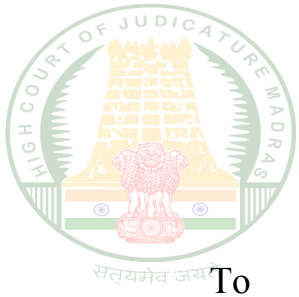
ORDER

(Made by Dr. ANITA SUMANTH.,J)

This matter had come up for hearing on 02.07.2025 when the petitioner was called absent. Hence, it was directed to be listed today under the caption 'for dismissal', when also, the petitioner is called absent. Hence, this Writ Petition and the connected Miscellaneous Petition are dismissed for non-prosecution. No costs.

[A.S.M., J] [N.S., J]
09.07.2025

Index:Yes/No
Speaking Order
Neutral Citation:Yes
sl



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To
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- 1.The Chairman,
Central Board of Indirect Taxes and Customs,
New Delhi – 110 001.
- 2.The Principal Secretary,
Finance Department, Tamil Nadu Secretariat,
Fort St.George,
Chennai – 600 009.
- 3.The Joint Commissioner of GST and Central Excise,
Office of the Commissioner of GST and
Central Excise, Salem Commissionerate No.1,
Foulks Compound, Anai Medu, Salem – 636 001.



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DR. ANITA SUMANTH, J.
and
N.SENTHILKUMAR, J.

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