



WEB COPY



W.P.No.6738 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.6738 of 2025

Tvl.Sri Venkateshwara Pannai Services,
Rep by its Proprietor, A.Srinivasan,
No.225/A, Kavarai Cross Street,
Vellimedupettai, Tindivanam Taluk,
Villupuram 604 207

... Petitioner

Vs.

- 1.Union of India,
Rep by the Secretary,
Government of India,
Ministry of Finance,
New Delhi 110 001.
- 2.The State of Tamil Nadu,
Rep by its Secretary,
Commercial Taxes Department,
Tamil Nadu
- 3.The Deputy State Tax Officer,
Tindivanam Assessment Circle,
Villupuram Zone, Cuddalore Division

... Respondents



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Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, to declare the Notification No.56/2023- Central Tax dated 28.12.2023 as ultravires the provisions of the CGST Act being incapable of being issued under Section 168A of the CGST Act as it is being arbitrary and without the authority of law.

For Petitioner : Mr.Adithya Reddy

For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed to declare the Notification No.56/2023- Central Tax dated 28.12.2023

2. Today, the learned counsel for the petitioner would submit that the petitioner is intend to avail the Amnesty Scheme, which is in force as on date. Therefore, he requests this Court to dismiss the present petition by granting liberty to the petitioner to avail the said scheme.



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3. In view of the above, this writ petition is dismissed, as withdrawn, by granting liberty to the petitioner to avail the aforesaid Amnesty Scheme. No costs.

26.02.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

- 1.Union of India,
Rep by the Secretary,
Government of India,
Ministry of Finance,
New Delhi 110 001.
- 2.The State of Tamil Nadu,
Rep by its Secretary,
Commercial Taxes Department,
Tamil Nadu
- 3.The Deputy State Tax Officer,
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KRISHNAN RAMASAMY.J.,

nsa

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