

W.P.(MD)No.6475 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2025

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CORAM :

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

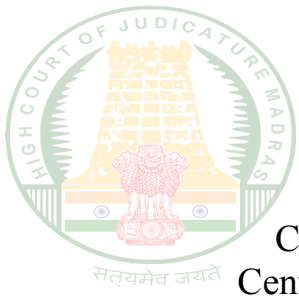
Writ Petition (MD) No.6475 of 2024
and WMP(MD)Nos.6060 & 6057 of 2024

M/s.Anamalai Paper Mills Private Limited,
(Represented by its Director Mr.Negin Peter)
SF No.515/1, Swaminathapuram,
Pushpathur Village, Palani Tk,
Dindigul Dt, Madathukulam,
Tamil Nadu-642 113.

.. Petitioner

VS

- 1.The Union of India
Ministry of Finance,
Department of Revenue,
North Block
New Delhi 110 001.
- 2.The Central Board of Indirect Taxes and Customs
No.47-B, CBIC, Department of Revenue,
North Block, New Delhi 110 001.
- 3.The State Government of Tamil Nadu,
Commercial Taxes Department,
Secretariat, Fort St. George, Chennai-600 009.
- 4.The Additional Commissioner of CGST &



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WEB COPY

Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madura-625 002.

.. Respondents

Prayer : PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration declaring that the provisions of Section 16(4) of the CGST/TNGST Act, 2017 are unconstitutional as it is manifestly arbitrary; violative of Article 14 of the Constitution of India as it arbitrarily imposes time limit incapable of implementation in the absence of non-operational return mechanism

For Petitioner : Ms.Radhika Chandra Sekhar

For Respondents : Mr.Rajesh Vivekanandan (for R1 to R3)
Deputy Solicitor General
Ms.Amrita Dinakaran (for R4 to R6)
Government Advocate

ORDER

(Order of the Court was made by Dr.ANITA SUMANTH..J)

Ms.Radhika Chandra Sekhar, learned counsel for the petitioner makes an endorsement to withdraw the writ petition, recording which the writ petition and connected miscellaneous petitions are dismissed as withdrawn. No costs.

[A.S.M., J] [N.S., J]
11.06.2025

vs
Index: Yes/No
Speaking order
Neutral Citation: Yes

To



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DR. ANITA SUMANTH,J.

and

N. SENTHILKUMAR.,J

VS

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