



W.P. Nos.8293 and 21293 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.8293 and 21293 of 2024

and

W.M.P. Nos.9258 and 23256 of 2024

National Company
No.9, Kandasamy Street,
Mylapore, Chennai-600 004.

... Petitioner in both W.Ps.

Vs.

- 1.State of Tamil Nadu Rep. by
The Secretary to Government,
Commercial Taxes Department,
Government of Tamil Nadu,
Fort St.George, Chennai-600 009.
- 2.The Assistant Commissioner (ST),
Mylapore Assessment Circle,
Room No.249 & 250, Second Floor,
Integrated Commercial Taxes and Regn. Building,
South Tower, Nandanam, Chennai-600 035.
- 3.The Joint Commissioner (CS),
Computer System,
Integrated Commercial Taxes and Regn. Building,
South Tower, Nandanam,
Chennai-600 035.
- 4.The Principal Chief Commissioner of GST & CE,
Department of Revenue, Ministry of Finance,



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Government of India, No.26,
GST Bhawan, No.1, Uthamar Gandhi Salai,
Nungambakkam, Chennai-600 034.

5.The Assistant Commissioner of Police,
Cyber Crime Cell, Central Crime Branch,
Commissioner Office Campus, Vepery, Chennai-600 007.

(Respondent 5 impleaded as per order dated 29.08.2024 in W.M.P. No.21530 of 2024 in W.P. No.8293 of 2024 by KRJ)

... Respondents in both W.Ps.

PRAYER in W.P.No.8293 of 2024: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Mandamus directing the Respondents to delete the unauthorised wrong entry in GSTR-3B and GSTR-1 of the petitioner in GSTIN33AAAFN1642F1ZU made for the financial year 2018-19 involving an invoice No.407 JAMMU AND KASHMIR dated 14.11.2018 value of Rs.29,38,47,56,10,963/-.

PRAYER in W.P.No.21293 of 2024: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the 2nd Respondent relating to the impugned show cause notice No.GSTIN/33AAAFN1642F1ZU/2018-19 dated 31.01.2024 issued by the 2nd Respondent under Section 73 of the CGST Act and all consequential orders passed pursuant to the impugned show cause notice dated 31.01.2024, quash the same.

For Petitioner in both W.Ps.	: Mr.N.L.Rajah Senior Advocate for Ms.R.Maheswari
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For Respondents in both W.Ps.	: Mr.C.Harsha Raj Additional Government Pleader Assisted by Mrs.K.Vasanthamala Government Advocate (for R1 to R3) Mr.M.Santhanaraman Standing Counsel (for R4) Mr.V.Meganathan Government Advocate (Criminal side) (for R5)
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COMMON ORDER

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When the matters were taken up for hearing today, it was submitted by the learned counsel appearing on both sides that there is a subsequent development viz., the Appellate Authority has decided the appeal vide order dated 03.01.2025 and in view of the same, nothing may survive for further adjudication in these writ petitions.

2. Recording the submission made by the learned counsel on both sides, these writ petitions are closed, however in the event of the petitioner being aggrieved by the order of the appellate authority, the petitioner may seek redressal of its grievance, in the manner known to law. No costs. Consequently, the connected miscellaneous petitions are closed.

09.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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MOHAMMED SHAFFIQ, J.

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09.01.2025