



W.P.No.9811 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 No.9811 f 2024
and CMP.No.17521 & 10838 of 2024

M/s.Ohm Sakthi Blue Metals
Rep by its Proprietor Mr.K.Velmurugan
Door No.33/2, Udaiyar Street,
Thollamur, Villupuram District,
Pincode – 604 304.

.... Petitioner

Vs

The Superintendent of GST & Central Excise,
Office of Superintendent of GST & Central Excise,
Villupuram Range, Villupuram Division,
Old Telephone Exchange Building,
BSNL Campus, Hospital Road,
Villupuram-605602.

.. Respondent

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 : Mr.D.Senthil Kumar

DR. ANITA SUMANTH,J.



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and
N. SENTHILKUMAR.,J

ORDER

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

Mr.D.Senthil Kumar, learned counsel for the petitioner has made an endorsement to the effect that the petitioner does not wish to pursue this Writ Petition as the relief has been obtained in the subsequent set of Writ Petitions.

2. Recording the endorsement made, this Writ Petition is dismissed as withdrawn. No costs.

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

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

To

The Superintendent of GST & Central Excise,
Office of Superintendent of GST & Central Excise,
Villupuram Range, Villupuram Division,
Old Telephone Exchange Building,
BSNL Campus, Hospital Road,
Villupuram-605602.

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