



W.A.Nos.1324 & 1329 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE M.S. RAMESH

AND

THE HONOURABLE MR. JUSTICE R. SAKTHIVEL

W.A.Nos.1324 & 1329 of 2024
and C.M.P.Nos.9593, 9596, 9607 & 9608 of 2024

Royal Sundaram General Insurance Co. Limited,
Rep. by its Authorised Signatory,
Mr.Vaibhav Kabra,
2/319, Vishranthi Melaram Towers,
Rajiv Gandhi Salai, Karapakkam,
Chennai, Tamil Nadu – 600 097. ... Appellant in WA.No.1324/2024

M/s.Cholamandalam MS General
Insurance Company Limited,
Rep. by its Authorised Signatory,
Mr.Venugopalan S,
No.2, Dare House, N.S.C. Bose Road,
Parrys, Chennai – 600 001. ... Appellant in WA.No.1329/2024

Vs.

1.Union of India,
Through the Secretary, Ministry of Finance,
Department of Revenue,
North Block, New Delhi – 110 001.
2.The Central Board of Indirect Taxes & Customs,



W.A.Nos.1324 & 1329 of 2024

GST Policy Wing, North Block,
New Delhi – 110 001.

3.The Additional Commissioner,
Office of the Commissioner of GST and Central Excise,
Chennai South Commissionerate,
MHU Complex, No.692, 5th Floor, Anna Salai,
Nandanam, Chennai – 600 035.

4.Joint Director,
DGGI, Pune Zonal Unit,
Phoenix Building, Plot No.16-A,
CTS No.14, Bund Garden Road,
Opp. Residency Club, Pune – 411 001.

... Respondents in both WAs

Common Prayer: Writ Appeals filed under Clause 15 of the Letters Patent, seeking to set aside the impugned orders dated 26.03.2024 passed in W.M.P.Nos.9142 & 9144 of 2024 in W.P.Nos.8194 & 8196 of 2024 respectively to the extent prejudicial to the appellants and allow the appeals.

(in both WAs)

For Appellants : M/s.Nimrah Ali
for M/s.Lakshmi Kumaran and Sridharan Attorneys

For Respondents : Mr.K.Mohanamurali,
Senior Panel Counsel
and Mr.H.Siddarth,
Junior Panel Counsel

COMMON JUDGMENT



W.A.Nos.1324 & 1329 of 2024

WEB COPY

(Judgment of the Court was made by *M.S.RAMESH, J.*)

Both the Writ Appeals have been assailed against the interim order passed in W.P.Nos.8194 & 8196 of 2024 and W.M.P.Nos.9142 & 9144 of 2024.

2. It is now stated by the learned counsel for the appellants that the main Writ Petitions itself were finally disposed of on 18.10.2024 in W.P.Nos.8194 of 2024 etc. batch and since the miscellaneous petitions have also been closed in the Writ Petitions, the prayer in the Writ Appeals has become infructuous.

3. In view of the submission made by the learned counsel for the appellants that the prayer in the Writ Appeals has become infructuous, no effective orders can be passed.



W.A.Nos.1324 & 1329 of 2024

WEB COPY

4. Accordingly, the Writ Appeals stand closed. No costs.

Connected miscellaneous petitions are also closed.

[M.S.R, J.]

[R.S.V, J.]

29.10.2025

Index: Yes/No

Speaking order/Non-speaking order

Internet: Yes/No

Neutral Citation: Yes/No

Sni



W.A.Nos.1324 & 1329 of 2024

WEB COPY

To

- 1.The Secretary to Union of India,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi – 110 001.
- 2.The Central Board of Indirect Taxes & Customs,
GST Policy Wing, North Block,
New Delhi – 110 001.
- 3.The Additional Commissioner,
Office of the Commissioner of GST and Central Excise,
Chennai South Commissionerate,
MHU Complex, No.692, 5th Floor, Anna Salai,
Nandanam, Chennai – 600 035.
- 4.Joint Director,
DGGI, Pune Zonal Unit,
Phoenix Building, Plot No.16-A,
CTS No.14, Bund Garden Road,
Opp. Residency Club, Pune – 411 001.



WEB COPY



W.A.Nos.1324 & 1329 of 2024

M.S.RAMESH, J.
and
R. SAKTHIVEL, J.

Sni

W.A.Nos.1324 & 1329 of 2024

29.10.2025