



W.P. No.19360 of 2024

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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 25.04.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.19360 of 2024**

**and**

**W.M.P. No.21218 of 2024**

M/s.Saji Enterprises,  
Represented by Mr.Athaulah,  
Proprietor,  
1, Ahamad Mohideen Street,  
Sriperumbudur,  
Kancheepuram – 602 105.

... Petitioner

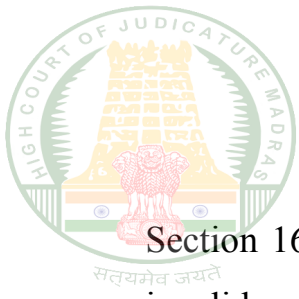
Vs.

1.The Union of India,  
Represented by its Secretary,  
Department of Revenue,  
Ministry of Finance, New Delhi.

2.The Assistant Commissioner,  
Sriperumbudur assessment Circle,  
4/109, Chennai Bangalore Road,  
Kancheepuram.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Declaration declaring that notification NO.56/2023-Central Tax dated 28.12.2023 as ultra vires the powers conferred on the 1<sup>st</sup> Respondent by the Central Goods and Services Tax Act, 2017, in general and



W.P. No.19360 of 2024

Section 168 A of the said act in particular, and hence without authority of law, invalid and illegal.

For Petitioner : Mr.V.Srikanth

For Respondents : Mr.V.Prashanth Kiran  
Government Advocate

### **ORDER**

The batch of writ petition in W.P.Nos.34065 of 2023 was reserved for orders on 14.02.2025. However, at the instance of the learned counsel for the petitioners, the batch of writ petition is listed today under the caption "for clarification". When the matters were taken up for hearing, learned counsel for the petitioner herein sought permission of this Court to withdraw this writ petition as the petitioner is availing the benefit of Section 128 A of the Central Goods and Services Tax Act, 2017. He has also made an endorsement to that effect.

2. Recording the submission and endorsement made by the learned counsel for the petitioner, the writ petition stands dismissed as withdrawn. No Costs. Consequently, the connected miscellaneous petition is closed.

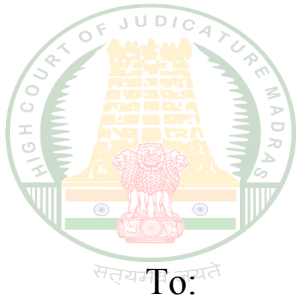
**25.04.2025**

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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W.P. No.19360 of 2024

To:

1. The Secretary,  
Department of Revenue,  
Ministry of Finance, New Delhi.

2. The Assistant Commissioner,  
Sriperumbudur assessment Circle,  
4/109, Chennai Bangalore Road,  
Kancheepuram.



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W.P. No.19360 of 2024

**MOHAMMED SHAFFIQ, J.**

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**W.P. No.19360 of 2024**

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