



WEB COPY



W.P.No.22752 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.22752 of 2023

and

W.M.P.Nos.22209, 22210 and 22211 of 2023

Raj International,
Represented by its Proprietrix
Snehaltha Bhandari,
No.32, Vinayaga Maistry Street,
Chennai-600 079.

... Petitioner

Vs.

1.Assistant Commissioner (ST),
Review and Appeal,
Zone-II,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

2.Assistant Commissioner (ST),
Peddunaickenpet Assessment Circle,
Zone-II,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the impugned proceedings of the 1st respondent passed in GSTN:33AQHPS7408M1ZD dated 12.06.2023 and quash the same.

For Petitioner : Mr.N.Murali



W.P.No.22752 of 2023

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned proceedings of the 1st respondent in GSTIN:33AQHPS7408M1ZD, dated 12.06.2023 passed under Rule 86A(1)(a) and (c) of the respective GST Rules 2017. The validity of the aforesaid Order is for a period of one year. Rule 86A (3) which reads as under:

“(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”

2. Therefore, this Writ Petition has become infructuous by efflux of time.

3. Accordingly, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

10.12.2025

ssn



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To:

1. Assistant Commissioner (ST),
Review and Appeal,
Zone-II,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.
2. Assistant Commissioner (ST),
Peddunaickenpet Assessment Circle,
Zone-II,
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C.SARAVANAN, J.,

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