



W.P.Nos.24814 & 24817 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.24814 & 24817 of 2022

& W.M.P.Nos.23741, 23742, 23743 & 23744 of 2022

M/s.Prime Gold International Limited
Rep. by its Director Mr.Achin Aggarwal,
Survey No.284/2B, 289/2A, Uliveeranapally
Village, Thally Road, Denkanikottai Taluk,
Hosur-635 114.

... Petitioner in W.P.No.24814 of 2022

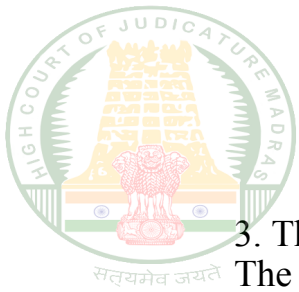
Shri.Achinagarwal,
Rep. by its Director Mr.Prime Gold
International Ltd, Survey No.284/2B, 289/2A,
Uliveeranapally Village, Thally Road,
Denkanikottai Taluk, Hosur-635 114.

... Petitioner in W.P.No.24817 of 2022

Vs.

1. The Central Board of Indirect Taxes and customs
Department of Revenue, Ministry of Finance,
North Block, New Delhi-110 001.

2. The Joint Commissioner,
o/o.The Commissioner of Goods and
Services Tax and Central Excise,
GST Bhawan, No.1, Foulks Comound,
Anaimedu, Salem-636 001.



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3. The Additional Director,
The Directorate General of Goods and
Services Tax Intelligence,
Coimbatore Zonal Unit, No.115-1,
Lakshmanan Street,
Behind Ukkadam Bus Stand,
Ukkadam, Coimbatore-641 001.

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records pertaining to the impugned circular No.3/3/
2017-GST dated 05.07.2017 as amended vide Circular No.31/05/2018-
GST dated 09.02.2018 issued by the 1st respondent and quash the same

calling for the records pertaining to the impugned circular No.3/3/
2017-GST dated 05.07.2017 as amended vide Circular No.31/05/2018-
GST dated 09.02.2018 issued by the 1st respondent and quash the same

For Petitioner : Mr.G.Natarajan

For Respondent : Mr.M.Karthikeyan, CGSPC

COMMON ORDER

When these matters were taken up for hearing, the learned counsel
appearing for the petitioner would submit that the prayers in these writ
petitions have become infructuous.



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2. Recording the above submissions, these writ petitions are

dismissed as infructuous. No cost. Consequently, the connected miscellaneous petition is also closed.

29.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1. The Central Board of Indirect Taxes and customs
Department of Revenue, Ministry of Finance,
North Block, New Delhi-110 001.

2. The Joint Commissioner,
o/o.The Commissioner of Goods and
Services Tax and Central Excise,
GST Bhawan, No.1, Foulks Comound,
Anaimedu, Salem-636 001.

3. The Additional Director,
The Directorate General of Goods and
Services Tax Intelligence,
Coimbatore Zonal Unit, No.115-1,
Lakshmanan Street,
Behind Ukkadam Bus Stand,
Ukkadam, Coimbatore-641 001.



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KRISHNAN RAMASAMY.J.,

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