



W.P.No.23159 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 13.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23159 of 2024
& W.M.P.Nos.25309 & 25311 of 2024

S.Ramesh Kumar
S/o.M.Swaminathan, Residing at No. 304,10th
Street Mangala Nagar Porur Chennai 600 116

... Petitioner

Vs.

1. Principal Director General of Goods and Services
Tax Intelligence (DGGI)
Central Board of Indirect taxes and Customs, 1st and
3rd Floor, Wing Number 06, West Block, 08, Sector
1, RK Puram, new delhi-110 066.
2. Director General of GST Intelligence South
No C -3,C -wing 2nd Floor Rajaji Bhavan Besant Nagar Chennai 600
090
3. Additional Director,DGGI
Chennai Zonal Unit 5th and 8th Floors Tower 2 BSNL Administrative
Building Greaves Road Chennai 600 006
4. Senior Intelligence Officer (SIO) DGGI
Chennai Zonal Unit 5th and 8th Floors Tower
2 BSNL Administrative Building Greaves
Road Chennai 600 006

... Respondents



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Prayer:

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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to quash the proceedings initiated by the 3rd Respondent under Section 67(2) of Central Goods and Services Tax Act, 2017 read with Rule 139(1) of Central Goods and Services Tax Rules, 2017, vide search warrant dated 29.07.2024 bearing DIN No. 202407DSS200006176C8 and further proceedings vide Mahazar dated 29.07.2024 including the statements (video recordings and written statements) recorded on 29.07.2024 and consequently direct the Respondents No. 3 and 4 to destroy the electronic record (video recordings of the statement tendered by the Petitioner under coercion on 29.07.2024)

For Petitioner : Mr.V.Prakash, Sr.counsel
for Mr.Velusamy B

For Respondent : Mr.Rajnish Pathiyil, SPC

ORDER

This writ petition has been filed challenging the impugned proceedings initiated by the respondent vide search warrant and Mahazar both dated 29.07.2024.

2. Today, the learned Senior Panel counsel appearing for the



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respondent would submit that in this case, the investigation was completed and the order was also passed by the respondent. Hence, he would submit that the prayer in this writ petition has become infructuous.

3. Recording the above submissions, this writ petition is dismissed as infructuous. No cost. Consequently, the connected miscellaneous petition is also closed.

13.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1. Principal Director General of Goods and Services
Tax Intelligence (DGGI)

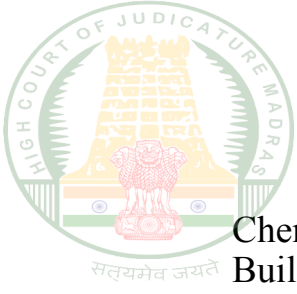
Central Board of Indirect taxes and Customs, 1st and
3rd Floor, Wing Number 06, West Block, 08, Sector
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2. Director General of GST Intelligence South

No C -3,C -wing 2nd Floor Rajaji Bhavan Besant Nagar Chennai 600
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3. Additional Director,DGGI

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4. Senior Intelligence Officer (SIO) DGGI
Chennai Zonal Unit 5th and 8th Floors Tower
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KRISHNAN RAMASAMY.J.,

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