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W.A. No.2985 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM

THE HONOURABLE MR. JUSTICE **S.M.SUBRAMANIAM**
AND
THE HONOURABLE MR. JUSTICE **MOHAMMED SHAFFIQ**

W.A. No.2985 of 2025

M/s.Kerala Roadways Private Limited
represented by its Authorised Signatory
Mr.V.K.Zirajudeen,
No.39, Walltax Road, Sowcarpet,
Chennai – 600 079.

... Appellant

Vs.

1.Union of India
represented by its Secretary,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi – 110 001.

2.The Principal Commissioner of CGST and
Central Excise,
Office of the Principal Commissioner of
CGST and Central Excise,
Chennai North Commissionerate,
28/1, Mahatma Gandhi Road,
Chennai – 600 034.

... Respondents

Writ Appeal filed under Clause 15 of Letters Patent against the order
dated 19.12.2024 made in W.P.No.2375 of 2022.



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For Appellant : Mr.Muthuvenkataraman S
For Respondents : Mr.Umesh Rao K
Standing Counsel

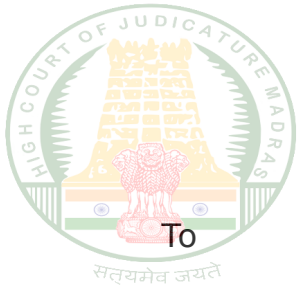
JUDGMENT

(Judgment of the Court was delivered by *S.M.SUBRAMANIAM, J.*)

Learned counsel for the appellant would contend that pursuant to the writ order impugned, the competent authority has undertaken the process of adjudication and passed final orders. Thus, the cause became vanished. However, the legal grounds raised by the appellant in the present appeal can be raised by him before the appropriate authority or before the Court, if any proceedings have been instituted. The writ appeal stands closed. There shall be no order as to costs.

[S.M.S., J.] [M.S.Q., J.]
08.10.2025

Index:Yes/No
Neutral Citation:Yes/No
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1. The Secretary to Government,
Ministry of Finance,
Department of Revenue,
North Block, New Delhi – 110 001.
2. The Principal Commissioner of CGST and
Central Excise,
Office of the Principal Commissioner of
CGST and Central Excise,
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**S.M.SUBRAMANIAM, J.
AND
MOHAMMED SHAFFIQ, J.**

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