



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.29597, 29605, 29611, 29623, 29630, 29647 & 29653 of 2025

AND

**WMP Nos. 33220, 33213, 33214, 33163, 33247, 33241, 33196, 33217, 33164,
33165, 33180, 33175, 33179, 33191, 33193, 33218, 33238, 33239, 33245 &
33246 of 2025**

Tvl. Infinite Cercle Private Limited,
(Represented by its CEO & Director Shri.
Vishnuvardhan)
AIC Raise Business Incubation Center,
SF. No. 653/1A3B, Eachanari, Madukkarai Road,
Coimbatore - 641021.

..Petitioner in all W.Ps.

Vs

1. The Commercial Tax Officer,
Office of the Commercial Tax Officer,
Perur Circle,
Dr.Balasundaram Rd,
ATT Colony, Gopalapuram,
Pappanaickenpalayam,
Coimbatore – 641018.
2. Deputy Commissioner GST Appeals-Coimbatore,
No 6/7 ATD Street, Race Course Road,
Coimbatore 641018.
3. The Commissioner,
Coimbatore GST Commissionerate,
III Division,
No.1441, ELGI Building,
Trichy Road, Coimbatore- 641 018.

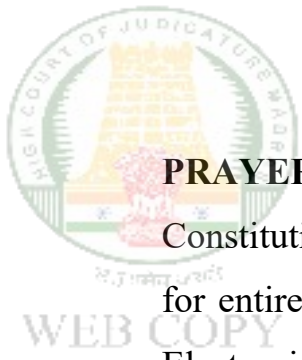
..Respondents in all W.Ps.



PRAYER in W.P.No.29597/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for entire records pertaining to entire records of Input Tax Credit (ITC) in the Electronic Credit Ledger (ECL) in so far as it related to the GST Impugned Reference No. ZD3302250979732 dated 10.02.2025 passed by the 1st Respondent and to quash the same and consequently direct the respondents to refrain from imposing penalties or initiating vexatious proceedings against the Petitioner, as well as from requiring any deposit or condition, thereto.

PRAYER in W.P.No.29630/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for entire records pertaining to entire records of Input Tax Credit (ITC) in the Electronic Credit Ledger (ECL) in so far as it related to the GST Impugned Reference No. ZD331224276900J dated 31.12.2024 passed by the 1st Respondent and to quash the same and consequently direct the respondents to refrain from imposing penalties or initiating vexatious proceedings against the Petitioner, as well as from requiring any deposit or condition, thereto.

PRAYER in W.P.No.29611 /2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for entire records pertaining to entire records of Input Tax Credit (ITC) in the Electronic Credit Ledger (ECL) in so far as it related to the GST Impugned order Reference Reference No. ZD3302250978924 dated 10.02.2025, passed by the 1st Respondent and to quash the same and consequently direct the respondents to refrain from imposing penalties or initiating vexatious proceedings against the Petitioner, as well as from requiring any deposit or condition, thereto.



PRAYER in W.P.No. 29623 /2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for entire records pertaining to entire records of Input Tax Credit (ITC) in the Electronic Credit Ledger (ECL) in so far as it related to the GST Impugned Reference No. ZD3302250979435 dated 10.02.2025, passed by the 1st Respondent and to quash the same and consequently direct the respondents to refrain from imposing penalties or initiating vexatious proceedings against the Petitioner, as well as from requiring any deposit or condition, thereto.

PRAYER in W.P.No. 29653 /2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for entire records pertaining to entire records of Input Tax Credit (ITC) in the Electronic Credit Ledger (ECL) in so far as it related to the GST Impugned order Reference No. ZD330225097803B dated 10.02.2025 passed by the 1st Respondent and to quash the same and consequently direct the respondents to refrain from imposing penalties or initiating vexatious proceedings against the Petitioner, as well as from requiring any deposit or condition, thereto.

PRAYER in W.P.No. 29647 /2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for entire records pertaining to entire records of Input Tax Credit (ITC) in the Electronic Credit Ledger (ECL) in so far as it related to the GST Impugned order Reference No. ZD330225097838Y dated 10.02.2025 passed by the 1st Respondent and to quash the same and consequently direct the respondents to refrain from imposing penalties or initiating vexatious proceedings against the Petitioner, as well as from requiring any deposit or condition, thereto.

PRAYER in W.P.No. 29605 /2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for entire records pertaining to entire records of Input Tax Credit (ITC) in the



Electronic Credit Ledger (ECL) in so far as it related to the GST Impugned Reference No. ZD330525212451V dated 20.05.2025 passed by the 1st Respondent and to quash the same and consequently direct the respondents to refrain from imposing penalties or initiating vexatious proceedings against the Petitioner, as well as from requiring any deposit or condition, thereto.

(In all W.Ps.)

For Petitioner(s): Shri Vishnuvardhan
Party-in-Person

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

COMMON ORDER

These Writ Petitions are listed under the caption ‘for withdrawal’.

2.All these Writ Petitions were filed during the month of July 2025 [10.07.2025, 22.07.2025 and on 30.07.2025]. However, before filing these Writ Petitions, the Petitioner has already filed appeals on various dates, some of them prior to filing of the Writ Petition and some of them after the Writ Petitions have been filed on the dates mentioned above.

3.Considering the fact that the appeals have already been filed before the Appellate Authority, there is no point in keeping these Writ Petitions. These Writ Petitions have become infructuous.



4.The Party-in-Person who appears after the Vakalat issued to the Counsel on record was revoked, has also made an endorsement that he wishes to withdraw these Writ Petitions to pursue the alternate remedy.

5.It is noticed that the Petitioner's appeal filed on 14.10.2025 against the order dated 20.05.2025 impugned in W.P.No.29605 of 2025 has also been rejected vide order dated 03.11.2025. There is a marginal delay.

6.Considering the same, the WP Nos.29597, 29611, 29623, 29630, 29647 & 29653 of 2025 are dismissed as withdrawn and Writ Petition No.29605 of 2025 is disposed of by restoring the appeal to the file to the Appellate Authority for disposing the Appeal on merits without further reference to limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

17-12-2025

Neutral Citation: Yes/No

GSA



C.SARAVANAN J.

GSA

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