

W.P.Nos.27517 & 27519 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2025

WEB COPY

CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

W.P.Nos. 27517 & 27519 of 2023

Sunder and Company
Represented by its Partner
No.22, Jones Street,
Chennai-600 001.

.. Petitioner
in both petitions

VS

1.Union of India
Represented by its Secretary,
Department of Revenue
Ministry of Finance
North Block, New Delhi.

2.The Deputy Commercial Tax Officer
Broadway Assessment Circle,
Integrated Building for Commercial Taxes,
No.32, Elephant Gate Road [Off Waltax Road],
Vepery, Chennai-600 003.

.. Respondents
in both petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declare that Section 16(4) of the Central Goods and Service Tax Act, 2017 as ultra



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vires the Constitution of India, since it violates Article 14 and Article 300A of the Constitution.

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(in both petitions)

For Petitioner : Mr.R.Ganesh Kanna

(in both petitions)

For Respondents : Mr.Rajesh Vivekananthan, (for R1)
Deputy Solicitor General

Ms.Amirtha Dinakran, (for R2)
Government Advocate

COMMON ORDER

(Made by Dr. ANITA SUMANTH..J)

Mr.A.Ganesh Kanna, learned counsel for the petitioner, makes an endorsement to the effect that the petitioner does not wish to pursue these Writ Petitions, recording which, these Writ Petitions are dismissed as withdrawn. No costs.

[A.S.M., J] [N.S., J]
09.07.2025

Index:Yes/No

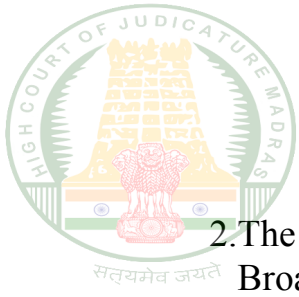
Speaking Order

Neutral Citation:Yes

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To

1.The Secretary,
Union of India,
Department of Revenue
Ministry of Finance
North Block, New Delhi.



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2. The Deputy Commercial Tax Officer
Broadway Assessment Circle,
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