



W.P.No.30195 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.07.2025

CORAM :

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

**W.P.No. 30195 of 2023
and
W.M.P.No.29805 of 2023**

M/s. Sri Ramya Traders,
Represented by Subramaniam,
Proprietor,
841, Navalar Nedunchezian Salai,
Shevapet, Salem-636002.

.. Petitioner

VS

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

2.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes and Religious Endowments Department,
Chennai.

3.The Deputy State Tax officer,
Sevapet circle,
Pitchards road, Hasthampatty,
Salem-7.

.. Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a writ of Declaration declaring that section 16(4) of the Central Goods and Service Tax Act, 2017 and Rule 16(5) of the Central Goods and Services Tax Rules, 2017, are ultra vires the provisions of the Central Goods and Services Tax Act, 2017 and violative of articles 14, 19(1)(g) and 300A of the Constitution of India.

For Petitioner : Mr.V.Srikanth

For Respondents : Mr.Rajnish Pathiyil, (for R1)
Senior Panel Counsel

Mr.V.Prashanth Kiran (for R2 & R3)
Government Advocate

ORDER

(Made by Dr. ANITA SUMANTH..J)

Mr.V.Srikanth, learned counsel for the petitioner, makes an endorsement to the effect that the petitioner does not wish to pursue this Writ Petition, recording which, this Writ Petition and connected miscellaneous petition are dismissed as withdrawn. No costs.

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

Index:Yes/No
Speaking Order/ Non-speaking Order
Neutral Citation:Yes/No
sl



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- To
- 1.The Secretary,
Union of India,
Department of Revenue, Ministry of Finance,
New Delhi.
 - 2.The State of Tamil Nadu,
Represented by the Secretary to Government,
Commercial Taxes and Religious Endowments Department,
Chennai.
 - 3.The Deputy State Tax officer,
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