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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.04.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.M.P. No.32869 of 2022

in

W.P.No.30537 of 2022

M/s.Cookson India Private Limited
6, Developed Plot North Phase,
SIDCO Industrial Estate, Ambattur,
Tiruvallur, Tamil Nadu 600 098.
Represented by its Authorized Signatory,
Mr.Arvind Jain

..Petitioner(s)

Vs.

1. Joint Commissioner (Appeals-I)
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Assistant Commissioner of GST and
Central Excise,
Ambattur Division, Chennai North Commissionerate,
R-40, A-1, 100 Feet Road, Mogappair,
Chennai 600 037.
3. The Deputy Commissioner of GST and Central Excise,
Ambattur Division, Chennai North Commissionerate,
R-40/A-1. TNHB Building, 100 Feet Road,
Mogappair (East), Chennai 600 037.

...Respondent(s)



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For Petitioner(s) : Ms.Shwetha Vasudevan

For Respondent(s) : Mr.S.R.Sundar
Senior Standing Counsel

ORDER

The writ miscellaneous petition is filed praying to amend the prayer as *“Issue a Writ of Certiorari or any other appropriate writ, order or direction, in the nature of Writ, calling for the records relating to the Order-in-Appeal No.198/2022 (GSTA-I)(JC) dated 28.06.2022 [DIN:20220659KT000081388A] with its Rectification Order No. A.No.01/2022 (GSTA-1)(CN) dated 23.09.2022 passed by the 1st Respondent and quash the same”* instead of *“Therefore in the above circumstances, it is prayed that this Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate writ, order or direction, in the nature of Writ, calling for the records relating to the Order-in-Appeal No.198/2022(GSTA-I)(JC) dated 28.06.2022 [DIN:20220659KT000081388A] passed by the 1st Respondent and quash the same.”*



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2. The learned counsel for the respondent does not have any serious objection to the same.

3. Having been satisfied with the reasons stated in the affidavit filed in support of this petition, this petition is ordered as prayed for.

4. Registry is directed to carry out necessary amendments in the prayer.

5. Post the writ petition in the 1st week of June, 2025.

17.04.2025

spp



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To:

1. Joint Commissioner (Appeals-I)
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Assistant Commissioner of GST and
Central Excise,
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