



WEB COPY



W.P. No.33722 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.33722 of 2024

and

W.M.P. No.36515 of 2024

Tvl.Evergreen Trailor Service,
(Represented by its Managing Partner
K.Subramanian)
3/335/1, Vallipuram Paramathy Road,
Namakkal, Tamil Nadu-637 003.

... Petitioner

Vs.

1.Principal Secretary/ Commissioner of State Tax,
Commercial Taxes Department,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chennai-600 005.

2.Assistant Commissioner,
(PA to Joint Commissioner),
Office of the Joint Commissioner (Intelligence),
Salem-07.

3.Assistant Commissioner (ST),
Namakkal (Rural) Circle, Namakkal.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India,
praying to issue a Writ of Certiorari calling for the records on the files of the 1st



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Respondent herein in Circular No.13/2022-TNGST (PP2/GST-15/114/2022) dated 08.11.2022, quash the same.

For Petitioner : Mr.K.A.Parthasarathy

For Respondents : Mr.C.Harsha Raj
Additional Government Pleader

ORDER

Today, when the matter was taken up for hearing, the learned counsel for the petitioner sought the permission of this Court to withdraw the writ petition with liberty to challenge the Circular No.13/2022 dated 08.11.2022. He has also made an endorsement to that effect:

“Liberty may be preserved to challenge to reagitate the Circular No.13/2022 dated 08.11.2022 as and when need arise.”

2. Recording the same, the writ petition stands disposed of with liberty to the petitioner to challenge the Circular No.13/2022 dated 08.11.2022. No costs. Consequently, the connected miscellaneous petition is closed.

09.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To:

1.Principal Secretary/ Commissioner of State Tax,
Commercial Taxes Department,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chennai-600 005.

2.Assistant Commissioner,
(PA to Joint Commissioner),
Office of the Joint Commissioner (Intelligence),
Salem-07.

3.Assistant Commissioner (ST),
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MOHAMMED SHAFFIQ, J.

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