



W.P.No.33343 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33343 of 2023
and W.M.P.Nos.33073 & 33074 of 2023

M/s.Peri Software Solutions P Ltd.,
Rep. by its Director and
authorized signatory Shri.V.Sasikumar,
No.1, Peri Knowledge Park,
Manivakkam, Chennai - 600 048.

... Petitioner

Vs.

- 1.Union of India,
Rep. by its Under Secretary,
Department of Revenue,
Ministry of Finance,
Government of India,
New Delhi.
- 2.Director,
Central Board of Indirect Taxes and Customs,
Department of Revenue,
Ministry of Finance,
Government of India,
New Delhi.
- 3.Superintendent (Tech),
Office of the Assistant Commissioner of GST & C.Ex.,
Guindy Division, Chennai South Commissionerate,
692, M.H.Complex, Nandanam (8th Floor),
Chennai - 600 035.
- 4.Superintendent of GST & C.Ex.,



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Range II of Guindy Division,
Office of the Assistant Commissioner of GST & C.Ex.,
Range II of Guindy Division, Chennai South Commissionerate,
692, M.H.Complex, (8th Floor) Anna Salai,
Nandanam, Chennai - 600 035.

5.Assistant Commissioner,
Circle III, Audit II Commissionerate,
Office of the Commissioner of GST & Central Excise,
Audit II Commissionerate,
692, 6th Floor, MHU Complex, Anna Salai,
Nandanam, Chennai - 600 035. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the 1st respondent in Notification No.13/2022 - Central Tax dt. 05.07.2022 culminating in Notification No.09/2023 - Central Tax dt. 31.03.2023 issued by the 2nd respondent and consequential notices issued by the 3rd respondent in DIN - 20231159TL0000323292 dt.03.11.2023 and the 4th respondent in DIN.20231159TL000000A37B dt.03.11.2023 and quash the same and further direct the respondents to refund the sum of Rs.41,54,345/- collected from the petitioner herein.

For Petitioner	: Mr.Jayaprathap A N R
For Respondents	: Not ready in notice reg. R1 Mr.B.Ramanakumar for R2 to R5 Senior Standing Counsel

ORDER



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The batch of writ petition has been reserved for orders on 24.01.2025. However, at the instance of the learned counsel for the petitioners, the batch of writ petition is listed under the caption "for clarification". Today when the matter was taken up for hearing, the learned counsel for the petitioner sought permission of this Court to withdraw the writ petition. He has also made an endorsement to that effect.

2. Recording the submission and endorsement made by the learned counsel for the petitioner, the writ petition stands dismissed as withdrawn. No Costs. Consequently, the connected miscellaneous petitions are closed.

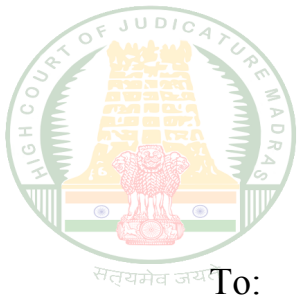
08.04.2025

Speaking / Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

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- 1.The Under Secretary,
Union of India,
Department of Revenue,
Ministry of Finance,
Government of India,
New Delhi.
- 2.Director,
Central Board of Indirect Taxes and Customs,
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Ministry of Finance,
Government of India,
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MOHAMMED SHAFFIQ, J.

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