



WEB COPY



W.P.No.34617 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.03.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.34617 of 2023

and

W.M.P.Nos.34567 & 34568 of 2025

IMPERIAL COMMUNICATION ENTREPRENEURS

PRIVATE LIMITED

REP. BY ITS MANAGING DIRECTOR C.RAVIKUMAR

...Petitioner

Vs.

1. The Union of India

REP. BY ITS SECRETARY, MINISTRY OF FINANCE

DEPARTMENT OF REVENUE, NORTH BLOCK NEW DELHI-110 001.

2 Central Board Of Indirect Taxes And Customs
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
NORTH BLOCK NEW DELHI-110 001.

3 The Commissioner Of Commercial Taxes
EZHILAGAM CHEPAUK CHENNAI-600 005.

4 The Commissioner
UNDER SECRETARY TO THE GOVERNMENT OF INDIA
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
MINISTRY OF FINANCE NEW DELHI.

5 The State Tax Officer
NAMAKKAL (TOWN) CIRCLE

OFFICE OF THE COMMERCIAL TAX OFFICER NAMAKKAL.

...Respondents

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records from the file of the fifth respondent in its impugned proceedings made in GSTIN 33AABCI4206N1ZP/2018-19 dated 02.09.2023 and the connected Form



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GST DRC-07 in Ref. No. ZD330923007638A dated 02.09.2023 and quash the same as illegal and arbitrary and consequently direct the 5th Respondent to re-do the assessment in accordance with law and after affording the Petitioner reasonable opportunity of Personal hearing.

For Petitioner : Mr.J. Prasanna Kumar
For Respondents 3 & 5 : Ms..Amirta Poonkodi Dinakaran
Government Advocate (T)
For Respondents 1, 2 & 4 : Mr.T.Ramesh Kutty
Senior Standing Counsel

Order

The learned counsel appearing for the petitioner has submitted a letter dated 24.03.2025 to the Registry seeking to list the matter under the caption, 'For Withdrawal'.

2. Accordingly, the matter is listed today under the said caption and when the matter is taken up, the learned counsel appearing for the petitioner would submit that the petitioner has chosen to file an application seeking waiver of interest and penalty under the amnesty scheme, and hence, seeks permission of this Court to withdraw this Writ Petition.



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3. In view of the above submission, permission is granted.

Accordingly, this Writ Petition is dismissed as withdrawn. No costs.

Consequently, connected miscellaneous petitions are closed.

26.03.2025

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To

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Krishnan Ramasamy,J.,

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