



W.P.Nos.35776, 35777 and 35781 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.35776, 35777 and 35781 of 2023
and W.M.P.Nos.35776, 35771, 35770 and 35778 of 2023

Sohams Foundation Engineering Private Limited,
rep. by its Managing Director Shri Vithal V.Vaishmpayan,
Ground Floor, House No.19,
V P Nagar, Under Bridge Complex,
Attippattu, Tiruvallur,
Tamil Nadu-600 120.

.. Petitioner in
all WPs

vs

1.Union of India,
rep. by its Secretary,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.

2.The State of Tamil Nadu,
rep. by its Principal Secretary,
Finance Department,
Tamil Nadu Secretariat,
Fort St. George,
Chennai-600 009.



W.P.Nos.35776, 35777 and 35781 of 2023

3. The Assistant Commissioner (State Tax) (FAC),
Ponneri Assessment Circle,
O/o. The Assistant Commissioner (ST),
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

.. Respondents
in all WPs

Prayer in W.P.No.35776 of 2023 : Petition under Article 226 of the Constitution of India seeking issuance of a writ of declaration to declare that Section 16(4) of the Central Goods and Services Tax Act, 2017 and Section 16(4) of the Tamil Nadu Goods and Services Tax Act, 2017 as ultra vires the Constitution of India since it violates Article 14 and Article 300A of the Constitution.

Prayer in W.P.No.35777 of 2023 : Petition under Article 226 of the Constitution of India seeking issuance of a writ of certiorari and call for the records pertaining to the impugned order dated 11.1.2023 in the GSTIN 33AABCS1759G2ZH/2018-19 issued by the third respondent and quash the same.

Prayer in W.P.No.35781 of 2023 : Petition under Article 226 of the Constitution of India seeking issuance of a writ of certiorari and call for the records pertaining to the impugned attachment order dated 19.9.2023 in RC.No.GSTN 33AABCS1759G2ZH/A2/2023 issued by the third respondent and quash the same.



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For Petitioner : Mr.R.Sethu Prabakaran
For Respondents : Mr.C.Harsharaj
Spl. Government Pleader
for respondent Nos.2 and 3
: R1 – Not Ready in Notice

COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Shri Sethu Prabakaran sought leave of the court to withdraw the petitions.

2. Petitions are dismissed as withdrawn. There shall be no order as to costs. Consequently, interim applications are closed.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ, J.)

27.03.2025

Index : Yes/No
NC : Yes/No
bbr

To



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- 1.The Secretary,
Union of India,
Department of Revenue,
Ministry of Finance,
North Block, New Delhi.
- 2.The Principal Secretary,
State of Tamil Nadu,
Finance Department,
Tamil Nadu Secretariat,
Fort St. George,
Chennai-600 009.
- 3.The Assistant Commissioner (State Tax) (FAC),
Ponneri Assessment Circle,
O/o. The Assistant Commissioner (ST),
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THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ.J.

bbr

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