

W.P.No.29825 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2025

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CORAM :

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE N. SENTHILKUMAR**

Writ Petition No.29825 of 2018

- 1 TTK Prestige Limited
Plot No. 38 Sipcot Industrial Complex
Hosur - 635126 Krishnagiri District Rep.
By N.radhakrishnan Sr. Vice President Legal
And Taxation And Power of Attorney Holder

.... Petitioner

Vs

- 1 Union Of India
Through Secretary Ministry of Law and
Justice 4th Floor A-wing Shastri Bhawan
New Delhi - 110001
- 2 Central Board Of Indirect Taxes
and Customs Department Of Revenue
Ministry Of Finance North Block
New Delhi - 110001
- 3 The Goods And Services Tax
Council Office Of The GST Council
Secretariat 5th Floor Tower Ii Jeevan
Bharti Building Janpath Road Connaught
Place New Delhi - 110011
- 4 Assistant Commissioner Of
Central Excise Service Tax And Customs
(audit) Salem Audit Unit No. 1 Anai Road
Foulks Compound Salem - 636001

.. Respondents



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Prayer: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Declaration declaring that Section 28 of the Central Goods and Service Tax Act 2018 and Explanation 3 thereto to the extent that it seeks to take away the accrued right of the Petitioner to carry forward and transition credit of Education cess and Secondary and Higher Education cess under Section 140 of the Central Goods and Services Tax Act 2017 is ultra vires Articles 14 and 19 (1) (g) of the Constitution of India and Section 38A of the Central Excise Act 1944 read with the CENVAT Credit Rules 2017 and Section 174 of the Central Goods and Services Tax Act 2018.

For Petitioner : Mr.Karthik Sundaram

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

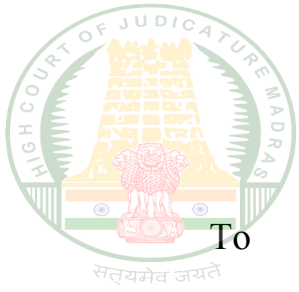
(Order of the Court was made by Dr.ANITA SUMANTH..J)

Mr.Karthik Sundaram, learned counsel for the petitioner has made an endorsement to the effect that the petitioner does not wish to pursue this Writ Petition.

2. Recording the endorsement made, this Writ Petition is dismissed as withdrawn. No costs.

[A.S.M., J] [N.S., J]
11.06.2025

sl
Index: Yes/No
Speaking order
Neutral Citation: Yes



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To

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DR. ANITA SUMANTH,J.
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N. SENTHILKUMAR.,J

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