



W.P.(MD) No.1488 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.01.2025

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.1488 of 2025

and

W.M.P.(MD) Nos.1080 and 1081 of 2025

P.Maheshwari

.. Petitioner

Vs.

- 1.The Union of India,
Rep., by the Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi-110 001.
- 2.The Goods and Services Tax Council,
Rep., by its Secretary,
GST Council Secretariat,
5th Floor Tower II Jeevan Bharti Building,
Janpath Road, Connaught Palace,
New Delhi-110 001.
- 3.The Central Board of Indirect Taxes and Customs,
Rep., by its Director, Department of Revenue,
North Block, New Delhi-110 001.
- 4.The State of Tamil Nadu,
Rep., by its Secretary to Government,



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Commercial Taxes and Registration B1 Department,
Secretariat, Fort St. George, Chennai-600 009.

5.The Assistant Commissioner,
Office of the Assistant Commissioner of
GST & Central Excise,
Thanjavur Division, Ponnagar,
Medical College Road, Thanjavur-613 007. .. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records of the impugned Notification No.56/2023-CT, dated 28.12.2023 issued by the 3rd Respondent and consequential G.O(Ms.)No. 01/2024, dated 02.01.2024 issued by the 4th respondent, and quash the same as manifestly arbitrary, void and contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India.

For Petitioner	:	Mr.S.Muthuvenkatraman
For RR1 to 3	:	Mr.J.Alaguram Jothi
For R4	:	Mr.J.K.Jayaselan Government Advocate
For R5	:	Mr.R.Gowrishankar Senior Standing Counsel



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ORDER

When the matter was taken up for hearing today, learned counsel for the petitioner made a submission that he is not pressing the writ petition. He has also made an endorsement to that effect.

2. Recording the endorsement made by the learned counsel for the petitioner, this Writ Petition stands dismissed, however with liberty to the petitioner to move this Court, if required, in future. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

21.01.2025

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr



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K.KUMARESH BABU, J.

abr

To

- 1.The Secretary,
Union of India,
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No.137, North Block,
New Delhi-110 001.
- 2.The Secretary,
Goods and Services Tax Council,
GST Council Secretariat,
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New Delhi-110 001.
- 3.The Director,
Department of Revenue,
Central Board of Indirect Taxes and Customs,
North Block, New Delhi-110 001.
- 4.The Secretary to Government,
State of Tamil Nadu,
Commercial Taxes and Registration B1 Department,
Secretariat, Fort St. George, Chennai-600 009.
- 5.The Assistant Commissioner,
Office of the Assistant Commissioner of
GST & Central Excise,
Thanjavur Division, Ponnagar,
Medical College Road, Thanjavur-613 007.

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(2/2)