BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.15447 of 2024
and W.M.P.(MD)Nos.13519 & 13521 of 2024

Tvl.English Cotton,
Rep. by its Proprietor: N.Ramabiran,
49/1, Perumal Kovil Street,
Virudhunagar - 626 001. ... 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 & Services Tax Council,
Rep. by its Chairman,
GST Council Secretariat, 5th Floor, Tower-II,
Jeevan Bharti Building, Janpath Road,
Connaught Palace, New Delhi - 110 001.

3.The State of Tamil Nadu, Rep. by its Secretary to Government,
Commercial Taxes and Registration Department,
Secretariat, Fort St. George, Chennai - 600 009.

4.Principal Secretary/Commissioner of Commercial Taxes,
Commercial Taxes Department, Ezhiligam, Chepauk,
Chennai - 600 005.

5.The State Tax Officer,
Virudhunagar-1 Assessment Circle,
Virudhunagar. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari to call for the records on the file of the 1st respondent in Notification No.56/2023 - Central Tax dated 28.12.2023 and the records on the file of the 3rd respondent in G.O (Ms.) No.1 and the Notification dated 02.01.2024 issued therein and the records on the file of the 5th respondent in GSTIN: 33ADUPR5060Q1ZO/2018-2019 dated 16.04.2024 and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Goods and Services Tax Act, 2017 and violative of Articles 14 and 19(1)(g) of the Constitution of India and illegal, without jurisdiction and against the Provisions of the Goods and Services Tax Act, 2017.

For Petitioner : Mr.A.Chandra Sekaran

For Respondents : Mr.K.Govindarajan, DSGI for R1
Mr.V.Prashanth Kiran for R3 to R5
Government Advocate

ORDER

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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No.137, North Block, New Delhi - 110 001.

2.The Chairman,
Goods & Services Tax Council,
GST Council Secretariat, 5th Floor, Tower-II,
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5.The State Tax Officer,
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Virudhunagar.

MOHAMMED SHAFFIQ, J.

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