



W.P.(MD) No.21646 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 28.04.2025

CORAM:

THE HONOURABLE **MRS.JUSTICE J.NISHA BANU**

AND

THE HONOURABLE **MRS.JUSTICE S.SRIMATHY**

W.P.(MD)No.21646 of 2021

and

W.M.P.(MD)No.18218 of 2021

Regin Agency,
Having Office at 45-B, Aluvilai,
Thikkanankodu,
Kanyakumari District-629 804,
Rep. by its Proprietor,
P.Regin

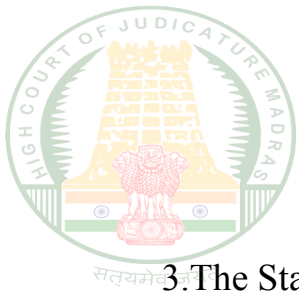
... Petitioner

-Vs-

1.Union of India,
Through Secretary,
Ministry of Finance (Department of Revenue)
No.137, North Block,
New Delhi-110 001.

2.The Central Board of Indirect Taxes and Customs,
Through Chairman,
Ministry of Finance (Department of Revenue)
North Block,
New Delhi-110 001.

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3.The State of Tamil Nadu,
Additional Chief Secretary,
Finance Department,
Fort St. George, Chennai-600 009.

4.Commissioner of Commercial Taxes(CT)/Sales Tax,
Exhilagam, Chepauk,
Chennai-600 005.

5.Joint Commissioner,
State Tax(Intelligence Wing)
Tirunelveli District, Commercial Taxes Building,
Armed Reserve Line Road,
Palayamkottai, Tirunelveli-627 007.

6.State Tax Officer(CIC)
(Intelligence Wing), Tirunelveli,
Commercial Tax Buildings,
A.R.Line Road, Palayamkottai,
Tirunelveli-627 001.

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a Writ of Declaration declaring impugned notification No.4/2017-Rc 085/2016 Taxation A1 dated 12 July 2017 to be ultra vires the provisions of the Tamil Nadu Goods and Services Act, 2017 as well as arbitrary, unconstitutional and violative of Article 14 of the Constitution of India, to the extent that the impugned notification has been issued without authority of law.

For Petitioner	: Ms.P.C.Herbi Sanchana
For R1	: Mr.C.Nandha Gopal
For R2	: Mr.K.Prabhu
For R3 to R6	: Mr.R.Suresh Kumar, Additional Government Pleader



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ORDER

[Order of the Court was made by *J.NISHA BANU, J.*]

The learned counsel appearing for the petitioner seeks permission of this Court to withdraw this Writ Petition and has also made an endorsement to that effect.

2.In view of the same, this Writ Petition is dismissed as withdrawn. No costs. Consequently, connected miscellaneous petition is closed.

[J.N.B., J.] & [S.S.Y., J.]
28.04.2025
(5/6)

NCC : Yes / No
Index : Yes / No

Yuva

To

1.The State of Tamil Nadu,
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