



W.P.(MD) No.21647 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 28.04.2025

CORAM:

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

AND

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

W.P.(MD)No.21647 of 2021

and

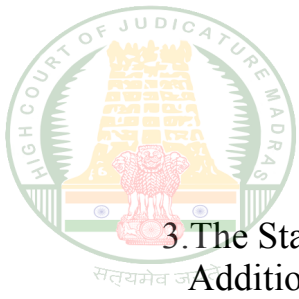
W.M.P.(MD)No.18224 of 2021

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, Chempauk,
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 Circular No.10/2019/Q1/17253/2019 dated 31 May 2019 and the impugned Circular No.72/2019-TNGST(Rc No. 26/2019/A1/Taxation) dated 31 May 2019 to the unconstitutional and violative of Article 14 of the Constitution of India, to the extent that the impugned Circulars permitted respondent No.6 to exercise powers of inspection as well adjudication in breach of the principles of natural justice.

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2.In view of the same, this Writ Petition is dismissed as withdrawn.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
(6/6)

NCC : Yes / No
Index : Yes / No

Yuva

To

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

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

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and
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28.04.2025

(6/6)