



W.P.(MD) Nos.1053 to 1056 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 12.06.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) Nos.1053 to 1056 of 2025

and

W.M.P.(MD) Nos.680, 683, 684 & 688 of 2025

W.P.(MD) No.1053 of 2025

M/s.Amritha Distributors
Represented by its Partner
Shri G.Arunchakkaravarthi,
Door No.54, East Marret Street,
Madurai - 625 001.

... Petitioner

Vs.

1.The Joint Commissioner of CGST &
Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.

2.The Superintendent of CGST &
Central Excise - Adjudication,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.

... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned proceedings of the impugned letter dated



W.P.(MD) Nos.1053 to 1056 of 2025

27.11.2024, in File No.GEXCOM/ADJN/GST/JC/2130/2024-ADJN,
issued by the second Respondent as per the directions of the first
respondent and quash the same and to direct the first respondent to allow
the petitioner to cross-examine all the persons as sought for in their reply
dated 28.10.2024.

For Petitioner : Mr.S.Jai Kumar

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

W.P.(MD) No.1054 of 2025

M/s.Amritha Marketing
Represented by its Proprietor
Shri G.Arunchakkaravarthi,
No.26A and B, East Veli Street,
Madurai - 625 001.

... Petitioner

Vs.

1.The Joint Commissioner of CGST &
Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.

2.The Superintendent of CGST &
Central Excise - Adjudication,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.

... Respondents



W.P.(MD) Nos.1053 to 1056 of 2025

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned proceedings in File No.GEXCOM/ADJN/GST/JC/1052/2024-ADJN, letter dated 27.11.2024, issued by the second Respondent as per the directions of the first respondent and quash the same and to direct the first respondent to allow the petitioner to cross-examine all the persons as sought for in their reply dated 28.10.2024.

For Petitioner : Mr.S.Jai Kumar

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

W.P.(MD) No.1055 of 2025

M/s.Ganesha & Co.
Represented by its Partner
Shri K.Gunalan,
Door No.13-A, V.V.V.Complex,
East Masi Street, Madurai – 625 001.

... Petitioner

Vs.

- 1.The Joint Commissioner of CGST &
Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.
- 2.The Superintendent of CGST &
Central Excise - Adjudication,
Central Revenue Building,



W.P.(MD) Nos.1053 to 1056 of 2025

No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.

... Respondents

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PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned letter dated 27.11.2024, in File No.GEXCOM/ADJN/GST/ADC/2126/2024-ADJN, issued by the second Respondent as per the directions of the first respondent and quash the same and to direct the first respondent to allow the petitioner to cross-examine all the persons as sought for in their reply dated 28.10.2024.

For Petitioner : Mr.S.Jai Kumar

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

W.P.(MD) No.1056 of 2025

M/s.Muthu Meenakshi Enterprises
Represented by its Partner
Shri M.Kathiravan,
Door No.37, East Marret Street,
Madurai - 625001.

... Petitioner

Vs.

1.The Joint Commissioner of CGST &
Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.



W.P.(MD) Nos.1053 to 1056 of 2025

2.The Superintendent of CGST &
Central Excise - Adjudication,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.

... Respondents

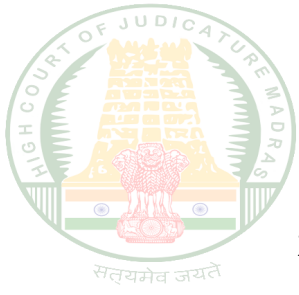
PRAYER : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records of the impugned letter dated 27.11.2024, in File No.GEXCOM/ADJN/GST/ADC/2162/2024-ADJN, issued by the second Respondent as per the directions of the first respondent and quash the same and to direct the first respondent to allow the petitioner to cross-examine all the persons as sought for in their reply dated 28.10.2024.

For Petitioner : Mr.S.Jai Kumar

For Respondents : Mr.N.Dilip Kumar
Standing Counsel

COMMON ORDER

The learned counsel for the petitioner submits that these Writ Petitions have become infructuous in light of the subsequent orders, which are the subject matter of other Writ Petitions listed today along with these Writ Petitions.



W.P.(MD) Nos.1053 to 1056 of 2025

2. Recording the same, these Writ Petitions are dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petitions are closed.

12.06.2025

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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes/No

Speaking Order / Non-Speaking Order

To

1.The Joint Commissioner of CGST & Central Excise,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.

2.The Superintendent of CGST & Central Excise - Adjudication,
Central Revenue Building,
No.4, Lal Bahadur Shastri Road,
Bibikulam, Madurai-625 002.



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C.SARAVANAN, J.

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