IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR.SUSHRUT ARVIND DHARMADHIKARI, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

W.P Nos. 4418, 4426, 4681,4436 and 4372 OF 2026
and
WMP Nos. 4903, 4905, 4914, 4919, 4931, 4933, 5218, 5219,
4854 and 4857 of 2026

M/S. Titan Company Limited
Represented by its Authorised Signatory Mr .
P.Manivannan
No.3, SIPCOT Industrial Complex Hosur
Krishnagiri Tamil Nadu 636126

..Petitioner in all W.Ps

Vs

1. The Union of India
   Represented by the Secretary to the
   Government, Department of Revenue,
   Ministry of Finance, No. 137 North Block,
   New Delhi 110 001.

2. The State of Tamil Nadu
   Rep by the Secretary
   Commercial Taxes Department
   Fort St George Chennai, Tamil Nadu 600009

3. The Additional Commissioner of GST and
   Central Excise
   Office of the Commissioner of GST and Central
   Excise (Audit), No. 6 / 7 ATD Street Race
   Course Road Coimbatore Tamil Nadu 641 018

4. The Additional Commissioner of GST and Central Excise Salem, Office of the commissioner of GST and Central Excise GST Bhawan No.1, Foulks Compound Anaimedu Salem 636001

..Respondents in all W.Ps.

Prayer in WP No. 4418 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records passed by the fourth respondent in Order in Original Sl. No. 57/2025-GST(ADC) dated 31.10.2025 for the FY 2018-19 and quash the same in so far as it has demanded a sum of 19,742/- under Section 143(3) of the GST Act, 2017, towards non-payment of GST on 1 percent of gold wastage incurred in the job work process during the manufacture of jewellery.

Prayer in WP No. 4426 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records passed by the fourth respondent in Order in Original Sl. No. 60/2025-GST(ADC) dated 31.10.2025 for the FY 2021-22 quash the same in so far as it has demanded a sum of 3,03,39,442/- under Section 143(3) of the GST Act, 2017, towards non-payment of GST on 1 percent of gold wastage incurred in the job work process during the manufacture of jewellery.

Prayer in WP No. 4681 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records passed by the fourth respondent in Order in Original Sl. No. 59/2025-GST (ADC) dated 31.10.2025 for the FY 2020-21 and quash the same in so far as it has demanded a sum of 2,01,41,798/- under Section 143(3) of the GST Act, 2017, towards non-payment of GST on 1 percent of gold wastage incurred in the job work process during the manufacture of jewellery.

Prayer in WP No. 4436 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records passed by the fourth respondent in Order in Original Sl. No. 58/2025-GSTADC dated 31.10.2025 for the FY 2019-2020 and quash the same in so far as it has demanded a sum of 2,44,58,640/- under Section 143(3) of the GST Act, 2017, towards non-payment of GST on 1 percent of gold wastage incurred in the job work process during the manufacture of jewellery.

Prayer in WP No. 4372 of 2026 : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari calling for the records passed by the fourth respondent in Order in Original Sl. No.56/2025 GST ADC dated 31-10-2025 for the FY 2017-18 and quash the same in so far as it demanded a sum of 64,18,106/- under Section 143(3)of the GST Act, 2017, towards non-payment of GST on 1 percentage of gold wastage incurred in the job work process during the manufacture of jewellery.

In all W.Ps.

For Petitioner :	Mr. N.Murali
For Respondents :	Mr. A.P.Srinivas Senior Standing Counsel for R1, R3 and R4. Mr. V.Prasanth Kiran Government Advocate for R2.

COMMON ORDER

(Order of the Court was made by The Chief Justice)

Learned counsel for the petitioner submits that during the pendency of the writ petitions, the matter has rendered infructuous and hence seeks permission of this Court to withdraw the writ petitions.

2. Recording the said submission, these writ petitions are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

(SUSHRUT ARVIND DHARMADHIKARI, C.J.) (G.ARUL MURUGAN J.)

20-04-2026

Index : Yes/No
Internet : Yes/No
Neutral Citation : Yes/No
KST

To

1. The Secretary to the Government,
   Department of Revenue, Ministry of Finance,
   No. 137 North Block, New Delhi 110 001.

2. The Secretary
   Commercial Taxes Department
   Fort St George Chennai, Tamil Nadu 600009

3. The Additional Commissioner of GST and
   Central Excise, Office of the Commissioner of
   GST and Central Excise (Audit)
   No. 6 / 7 ATD Street Race Course Road
   Coimbatore Tamil Nadu 641 018

4. The Additional Commissioner of GST and
   Central Excise Salem, Office of the
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   Bhawan No.1, Foulks Compound Anaimedu
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THE HON'BLE CHIEF JUSTICE
AND
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