



WEB COPY

WP No. 18511 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 18511 of 2022 & WMP No.17861 of 2022
and
WP No.18514 of 2022 & WMP Nos.17864 & 17866 of 2022**

T V Sundram Iyengar and Sons Private Limited,
(Represented by the President - Finance,
S. Santhanagopalan)
58, Eldams Road, Teynampet, Chennai 600 018

..Petitioner
(in both cases)

Vs

The Assistant Commissioner of GST
and Central Excise,
No. 1 Goubert Avenue (Beach Road),
Puducherry 605 001.

..Respondent
(in both cases)

Prayer in W.P.No.18511 of 2022: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the records on the files of the Respondent herein, being proceeding dated 02.06.2022 sent via email, quash the same.

Prayer in W.P.No.18514 of 2022: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the records on the files of the Respondent herein, being email dated 20.05.2022 communicating the freeze of the input tax credit, effected by the Respondent herein to the extent of Rs. 17,79,143/- as reflected in the Electronic Credit Ledger, of the petitioners under GSTIN 34AABCT0159K1ZE, quash the same.



Appearance in both cases:

For Petitioner(s): Mr. N.Prasad

For Respondent(s): Mr. T. Ramesh Kutty,
Senior Standing Counsel

COMMON ORDER

Today, the learned counsel for the Petitioner submitted that the relief sought in this Writ Petitions have become infructuous and to that effect, an endorsement has also been made in the bundle.

2. Recording the submission coupled with the endorsement in the bundle, the Writ Petitions are dismissed as infructuous. No costs. Consequently, connected miscellaneous petitions are also closed.

04-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

klt



To

1. The Assistant Commissioner of GST
and Central Excise,
No. 1 Goubert Avenue (Beach Road),
Puducherry 605 001.

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C.SARAVANAN, J.

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04-03-2026