



W.P.No.876 of 2025 and
W.M.P.Nos.1047 and 1048 of 2025

MOHAMMED SHAFFIQ, J.

It is submitted by the learned counsel for the petitioner that the impugned order dated 08.10.2024 has been passed without jurisdiction inasmuch as the State Authorities has initiated proceedings in Form DRC-01A dated 18.12.2018 and a show cause notice in Form DRC-01 dated 26.11.2021. However, the impugned order has been passed by the Central Authorities on the very same issues namely availment of ITC from the suppliers namely, M/s.Sejal Enterprise, M/s.Dynamic Agency and M/s.Shree Vinayak Traders, Chennai on the premise that they are non-existent. It is submitted that in view of the embargo contained in Section 6(2) of the CGST/SGST, 2017, the Central Authorities ought not to have been proceeded further.

2. Mr.V.Prashanth Kiran, learned Government Advocate takes notice on behalf of the second respondent would submit that the issue is pending consideration before the Division Bench of this Court.



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3. Let there be an order of interim stay.

4. Registry is directed to print the name of Mr.S.M.Deenadayalan, learned Senior Standing Counsel for first respondent.

5. List this matter on second week of February.

10.01.2025

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