

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9838 of 2026

A.P. Hazeena Shafique
W/o. Shafique, Parakkat House,
Chanda Road, Petta, Feroke, Kozhikode
673 631.

Petitioner(s)

Vs

1. Central Board of Indirect Taxes and
Customs CBIC
Rep. its Chairman, Dept. of Revenue
Ministry of Finance, Union of India,
North Block, New Delhi-110 011

2.The Assistant Commissioner ST FAC
Commercial Taxes Department, Netaji
Road Circle, Erode, Tamil Nadu 638
001.

3.City Union Bank Ltd
Rep by its Manager No.1711004, 86,
Ground Floor, Thariff Arcade, Mini
Bypass Road, Puthiyara, Kozhikode
673 631.

4.City Union Bank Ltd
Rep by its Chief Manager Head Office
No.24B, Narayana Gandhi Nagar,
Kumbakonam 612001 .

5.Arenco Catering
Parakkat House Chanda Road, Petta,
Feroke, Kozhikode 673 631.



6.K.P.Shafique
S/o.Late.K.P.Babu, Parakkat House,
Chanda Road, Petta, Feroke,
Kozhikode-673 631

7.M G Stalin George
S/o. E.George Kutty, 4A, Magnolia
Park Apartment, Guindy, Chennai - 600
032.

8.The Registrar Of Firms
office of the inspector general of
registration Ex Mayor R. Balakrishnan
Nair Road, Near District Court,
Vachiyoor, Thiruvananthapuram 695
035.

Respondent(s)

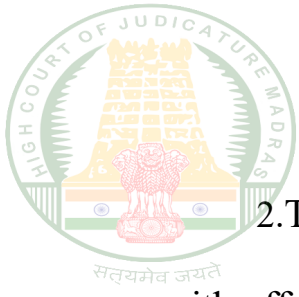
For Petitioner(s): Mrs.Al.Gandhimathi
Senior Counsel
for Mr.L.Palanimuthu

For Respondent(s): Mr.TNC. Kaushik
Additional Government Pleader
for R2

Mr.M.Santhanaraman
Senior Standing Counsel
and
Mr.J.Vasu
Junior Standing Counsel
for R1

ORDER

Mr.M.Santhanaraman, learned Senior Standing Counsel takes notice on behalf of the 1st respondent. Mr.TNC. Kaushik, learned Additional Government Pleader takes notice on behalf of the 2nd respondent.

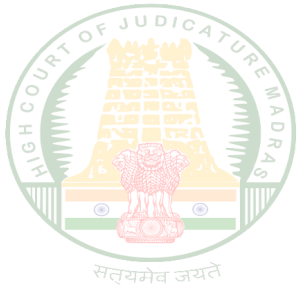


2.To ascertain whether the petitioner indeed ceased to be a partner with effect from 09.09.2017 as per the Deed of Retirement of Partnership dated 08.09.2017 drawn on a stamp paper bearing No.1143 purchased from a Vendor named P.Dinesh, S.M.Street, Calicut and to report as to the intimation given to the Registrar of Firm, regarding change in the Constitution of the Firm under Section 63(1) of the Indian Partnership Act, 1932 and Rule 19 of the GST Rules by the respondents, the case is adjourned by one week.

3].List this case on 18.3.2026 for further orders.

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C.SARAVANAN J.

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