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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2026

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR. JUSTICE G. ARUL MURUGAN

WP No. 1410 of 2026

1. Siruvapuri Murugan Industrial Logistics
Parks Pvt Ltd
Rep. by its Director, Mr. Yogesh Maheshchand
Bhargav, Having office at G-23, 1st Floor,
Vagai Complex, Ambattur Industrial Estate,
Second Main Road, Chennai 600 058

Petitioner(s)

Vs

1. The Union of India
Represented by its Secretary, Department of
revenue Ministry of Finance, No 137 North
block, New Delhi 110 001 and 2 others

Respondent(s)

For Petitioner(s): Mr. Madan.G.

For Respondent(s): Mr. Ar.L.Sundaresan
Addl. Solicitor General Of India
Assisted By Mr. V.Chandrasekaran
Senior Panel Counsel,
For R1 And R3.
Mr. Azizulla Khan
Govt. Advocate For R2.



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The Hon'ble Chief Justice
and
G.Arul Murugan, J.

ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Taking into consideration the submission of learned counsel for the petitioner that the validity of Sections 16(5), 17(5)(c) and 17(5) (d) of the Central Goods and Services Tax Act, 2017, is under challenge in many petitions, this petition is also admitted for hearing.

Mr.V.Chandrasekaran, learned Senior Panel Counsel, takes notice on behalf of Union of India/1st respondent and GST Council/3rd respondent and Mr.Azizulla Khan, learned Government Advocate, takes notice for the State/2nd respondent.

Four weeks' time is granted to respondents 1 and 3 to file counter-affidavit.

Tag this petition along with W.P.No.10135 of 2023 and batch of petitions.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)
22.01.2026

sra

W.P.No.1410 of 2026