



WP(MD) No.29612 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

(Special Original Jurisdiction)

Monday, the Ninth day of December Two Thousand and Twenty Four

PRESENT

The HONOURABLE MR. JUSTICE K.KUMARESH BABU

WP(MD) No.29612 of 2024

and

WMP(MD) No.25007 of 2024

TVL.SRI LAKSHMI VENKETASWARA TRADERS,
REPRESENTED BY ITS PROPRIETOR,
MAMATHA ANAND

... PETITIONER

Vs

1 THE ASSISTANT COMMISSIONER (ST),
KUMBAKONAM TOWN ASSESSMENT CIRCLE,
KUMBAKONAM,
THANJAVUR DISTRICT

2 THE STATE OF TAMIL NADU
REP. BY ITS SECRETARY TO GOVERNMENT,
COMMERCIAL TAXES DEPARTMENT,
FORT. ST. GEORGE,
CHENNAI-600 009.

3 UNION OF INDIA
SECRETARY TO THE GOVERNMENT OF INDIA,
MINISTRY OF FINANCE (MOF),
RAJ PATH MARG,
E BLOCK, CENTRAL SECRETARIAT,
NEW DELHI-110011.

... RESPONDENTS



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Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to issue a Writ of Certiorari, to call for the records pertaining to the impugned Notification issued by the 3rd respondent vide his Notification No. 56/2023-Central Tax dated 28-12-2023, corresponding Government order issued by the 2nd respondent in G.O. (Ms) No.1 dated 02-01-2024 and consequential impugned assessment order passed by the 1st respondent vide his order in GSTIN. 33BSIPM4430P1ZF/2019-2020 dated 30-08-2024 and quash the same as ultra-vires section 168A of the Central Goods and Services Tax Act, 2017, apart from being violative of Article 14, 246A and 265 of the Constitution of India, 1950.

Prayer in WMP(MD). 25007/ 2024 :

To grant interim stay of all further proceedings pursuant to the impugned assessment order passed by the 1st respondent vide his order in GSTIN. 33BSIPM4430P1ZF/2019-2020 dated 30-08-2024 pending disposal of this Writ Petition.

ORDER : This petition coming up for orders on this day, upon perusing the petition and the affidavit filed in support thereof and upon hearing the arguments of MR.A.SATHEESH MURUGAN, Advocate for the petitioner and of MR.J.K.JEYASEELAN, Government Advocate on behalf of the Respondent Nos.1 & 2, the court made the following order:-

Mr.J.K.Jeyaseelan, learned Government Advocate takes notice for respondents 1 and 2.

2. It is submitted by the learned counsel for the petitioner that identical matters have been directed to be tagged along with W.P.(MD) Nos.1644 to 1647 of 2024 etc., and placed before the Principal Bench of this Court.

3. Hence, Registry is directed to get necessary order from the Hon'ble Administrative Judge for tagging this Writ Petition along with the matters pending before the Principal Bench of this Court.



WP(MD) No.29612 of 2024

4. There shall be an order of interim stay until further orders.

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09/12/2024

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/12/2024

Sub-Assistant Registrar (C.S. I / II / III / IV)
Madurai Bench of Madras High Court,
Madurai - 625 023.

abr

TO

1 THE ASSISTANT COMMISSIONER (ST),
KUMBAKONAM TOWN ASSESSMENT CIRCLE,
KUMBAKONAM, THANJAVUR DISTRICT

2 THE SECRETARY TO GOVERNMENT,
STATE OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT,
FORT. ST. GEORGE, CHENNAI-600 009.

3 SECRETARY TO THE GOVERNMENT OF INDIA,
UNION OF INDIA
MINISTRY OF FINANCE (MOF),
RAJ PATH MARG,
E BLOCK, CENTRAL SECRETARIAT,
NEW DELHI-110011.

COPY TO

1 THE REGISTRAR (JUDICIAL),
MADURAI BENCH OF MADRAS HIGH COURT, MADURAI.

2 THE SECTION OFFICER, WRIT SECTION,
MADURAI BENCH OF MADRAS HIGH COURT, MADURAI.

+1 C.C. to M/S.R.D.GANESAN Advocate SR.No.15085[I] Dated 09/12/2024
<https://www.mhc.tn.gov.in/judis/>



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ORDER

IN

WP(MD) No.29612 of 2024

and

WMP(MD) No.25007 of 2024

Date :09/12/2024

RS/VR/SAR-(16.12.2024) 4P 7C

Madurai Bench of Madras High Court is issuing
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