



W.P.(MD)No.29612 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 18.02.2026

CORAM:

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD).No.29612 of 2024

and

W.M.P(MD)Nos.25006 and 25007 of 2024

Tvl.Sri Lakshmi Venketaswara Traders
Rep.by its Proprietor Mamatha Anand
No.90
Sowrastra New Street
Kumbakonam-612 001
Thanjavur District.

... 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. The 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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Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court 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 and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

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For Petitioner : Mr.R.D.Ganesan

For R1 and R2 : Mr.R.Suresh Kumar
Additional Government Pleader

For R3 : Mr.J.Alaguramjothi
Senior Central Government Standing Counsel



W.P.(MD)No.29612 of 2024

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ORDER

When the matter is taken up for hearing today, it is submitted by learned counsel appearing on either side that matter stands covered by the decision of this Court in W.P.No.17184 of 2024 and etc., batch dated 14.07.2025.

2. In view thereof, writ petition stands disposed of in terms of the order dated 14.07.2025 in W.P.No.17184 of 2024 and etc., batch. No costs. Consequently, connected miscellaneous petitions are closed.

18.02.2026
(2/2)

NCC :yes/No
Index :yes/No
Internet:yes/No
rgm



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MOHAMMED SHAFFIQ, J.

rgm

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