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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-09-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE C.KUMARAPPAN

**WA No. 2470 of 2026
AND CMP NO. 21741 OF 2026**

M/s. Garuda Steels
(Represented by its Partner, Mr. Ramesh)
SF.No.309/1A, Garuda Steels,
Devenampalayam Po,
Kulathupalayampudur, Coimbatore,
Tamil Nadu, 642120.

..Appellant(s)

Vs

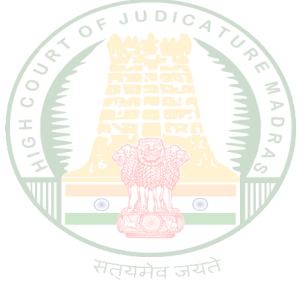
Assistant Commissioner of CGST and CX
Pollachi Division,
Jothi Nagar D Colony,
Pollachi-642 001

..Respondent(s)

APPEAL filed under Clause 15 of the Letters Patent to set aside the judgement of this Honble Court in the case of W.P. No. 11400 of 2026, dated 26.03.2026, allow the present Writ Appeal and render justice.

For Appellant(s): Mr.Prasad N.

For Respondent(s): Mr.K.S.Ramaswamy
Senior Standing Counsel



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DR.ANITA SUMANTH J.**AND****C.KUMARAPPAN J.****Judgment****(Judgment of the Court was delivered by Dr.Anita Sumanth J.)**

Learned counsel for the appellant seeks permission to withdraw this appeal with liberty to file an appeal. He has also made an endorsement to that effect.

2. Recording the endorsement made, the Writ Appeal and the connected Miscellaneous Petition are dismissed as withdrawn granting liberty to file an appeal by four (4) weeks from today, in accordance with law and leaving all grounds open to be adjudicated before the first appellate authority.

**(A.S.M.,J.) (C.K.,J.)
02-09-2026**

Index: Yes/No
Speaking order
Neutral Citation: Yes
SL

To

Assistant Commissioner of CGST and CX
Pollachi Division, Jothi Nagar D Colony,
Pollachi-642 001.

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