

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.01.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31322 of 2018
and
W.M.P.Nos.36508 & 36510 of 2018

M/s.SGS Home Needs

Rep. by its Partner Mr.G.Sathishdas,
Old No.155 N.No.293,
Purasawalkam High Road,
Kellys, Chennai - 10.

...Petitioner

Vs

1.The Assistant Commissioner,
Ayanavaram Assessment Circle,
F-50, I Avenue, Anna Nagar East,
Chennai - 102.

2.The Commissioner of Commercial Taxes,
Commissioner of State Taxes,
Ezhilagam, Chepauk,
Chennai - 5.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records on the files of the 1st respondent in GSTIN/UIN/33ABWFS4652F1ZT dated 24.09.2018 and quash the same being illegal, invalid, without jurisdiction and violated the principles of natural justice and contrary to the law.

For Petitioner : Mr.D.Vijayakumar

For Respondents: Mr.M.Hariharan,
Additional Government Pleader (T)

O R D E R

This writ petition is filed challenging the proceedings of the 1st respondent dated 24.09.2018, wherein and whereby, the registration of the petitioner was canceled.

2.Heard Mr.D.Vijayakumar, learned counsel for the petitioner and Mr.M.Hariharan, learned Additional Government Pleader (T) for respondents.

3. It is seen that the registration of the petitioner was cancelled only on the reason that the petitioner did not file their monthly return periodically in time. It is contended on behalf of the petitioner that in pursuant to the notice issued by the Commissioner of State Tax, Tamil Nadu extending the time for filing the returns upto 31.03.2019, the 1st respondent ought to have restored the registration by allowing the petitioner to file their return before the cut off date.

4. On the other hand, it is contended by the learned Additional Government Pleader, even though such time was extended for filing monthly return, by virtue of notification dated 02.01.2019, the impugned proceedings was issued much earlier to the said notification and therefore, the petitioner is not justified in making the above contention before this Court. In any event, the learned Additional Government Pleader fairly submitted that the petitioner has filed their monthly return till November, 2018 and only the return for December, 2018 has to be filed. Therefore, it is contended that if such return is filed with a request for restoration of registration, the same will be considered and appropriate orders will be passed for restoring the registration.

5. Considering the above stated facts and circumstances and in view of the fact that the petitioner had already filed returns till the month of November, 2018 and in view of the fact that said returns can be filed till the end of 31.03.2019 as per notification Nos.21 and 22 of 2019 and considering the fact that the petitioner has to file the monthly return only for December, 2018, this Writ Petition is disposed of with the following directions:

a) The petitioner shall file their monthly return for December, 2018, within a period of two weeks from the date of receipt of a copy of this order along with the application for restoration of registration.

b) On receipt of said return along with the application, the 1st respondent shall consider the said application and pass appropriate orders for restoring the registration, by taking note of the fact that the time for filing the return is subsequently extended by the Commissioner till 31.03.2019.

c) Such exercise shall be done by the 1st respondent within a period of seven days from the date of receipt of the returns along with the application as directed supra. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

vsi/gsi

To

1.The Assistant Commissioner,
Ayanavaram Assessment Circle,
F-50, I Avenue, Anna Nagar East,
Chennai - 102.

2.The Commissioner of Commercial Taxes,
Commissioner of State Taxes,
Ezhilagam, Chempauk,
Chennai - 5.

+1cc to Mr.D.Vijaya kumar, Advocate Sr.6436
+1cc to the Special Government Pleader Sr.7231

W.P.No.31322 of 2018

srg 01/02/2019

सत्यमेव जयते

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