

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.01.2019

CORAM

THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.31489 of 2018
and
W.M.P.No.36701 of 2018

M/s.SGS Detergent Pvt Ltd
Rep. by its Managing Director
Mr.S.G.Sekar
No.93-97, Rajiv Nagar,
2nd Main Road Pallikuppam,
Vanagaram, Chennai - 77.

...Petitioner

Vs

1.The Assistant Commissioner (CT),
Thiruverkadu Assessment Circle,
12/2 Azhagar Street,
Thenpazhani Nagar Kolathur,
Chennai - 102.

2.The Commissioner of Commercial Taxes,
Also 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/33AADCS0539C2ZV dated 01.07.2017 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 01.07.2017, wherein and whereby, the registration of the petitioner was cancelled.

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. The learned Additional Government Pleader submitted that the petitioner has not filed the monthly returns from the month of July, 2017 to till date. Therefore, it is contended that if such returns are 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 filed returns till the month of June, 2017 and in view of the fact that the 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 returns from July, 2017 to December, 2018, this Writ Petition is disposed of with the following directions: सत्यमेव जयते

a) The petitioner shall file their monthly returns from July, 2017 to 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 petition is closed.

Sd/-
Deputy Registrar

//True Copy//

Sub Assistant Registrar

To

- 1.The Assistant Commissioner (CT),
Thiruverkadu Assessment Circle,
12/2 Azhagar Street,
Thenpazhani Nagar Kolathur,
Chennai - 102.
- 2.The Commissioner of Commercial Taxes,
Also Commissioner of State Taxes
Ezhilagam, Chempauk,
Chennai - 5.

+1cc to Mr.D.Vijayakumar, Advocate sr.no.6437
+1cc to Special Government Pleader(Taxes) sr.no.7229

W.P.No.31489 of 2018

nr 01/02/2019

सत्यमेव जयते

WEB COPY