

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.07.2020

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.215 of 2020

and

WMP. No.245 of 2020

S Two Solutions,
Rep. by its Partner P.Sakilan,
No.16/12, 3rd Floor, Seniamman Koil Street,
Thondiarpet, Chennai-600 081. ... Petitioner

Vs

Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
Near Elephant Gate Bridge,
George Town, Chennai-600 108. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying Writ of Certiorarified Mandamus to call for the impugned proceedings of the respondent passed in Reference No.ZA3308189427168 dated 14/08/2019 and quash the same as the impugned proceedings is in violation of principles of natural justice and further direct the respondent to restore / activate the registration of the petitioner.

For Petitioner : Mr.N.Murali

For Respondent : Mr.Mohammed Shaffiq
Special Government Pleader

सत्यमेव जयते
O R D E R

Heard Mr.Murali, learned counsel for the petitioner and Mr.Mohammed Shaffiq, learned Special Government Pleader for the respondent.

2. By consent expressed by both sides, this Writ Petition is disposed at this stage.

The short point on which the order of cancellation of registration under the provisions of the Central Goods and Service Tax Act, 2017 dated 10.12.2018 is assailed, is non-consideration of reply dated 20.02.2018 filed by the petitioner in response to show cause notice dated 10.12.2018. The notice

called upon the petitioner to show cause why the registration not be cancelled owing to non-filing of tax returns.

3. The petitioner has filed a response dated 20.12.2018, which is referred to in the first paragraph of the impugned order itself. In conclusion, however, the respondent proceeds as though there was no response from the petitioner. Clearly thus, the contents of the response have not been taken into consideration at all.

4. In the light of the aforesaid, the impugned order is set aside. The respondent is at liberty to initiate proceedings afresh, if at all, in accordance with law. This writ petition is allowed. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

S1

To

Assistant Commissioner (ST),
Tondiarpet Assessment Circle,
Near Elephant Gate Bridge,
George Town, Chennai-600 108.

+1cc to Mr.N.Murali, Advocate, sr no.24825

+1cc to Government Pleader(Taxes), Sr no.24840

सत्यमेव जयते

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VGII(CO)

RMP(06/08/2020)

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