IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.12.2021

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26547 of 2021
and
W.M.P.No.28002 of 2021

(Through Video Conferencing)

M.Senthilkumar ... Petitioner

Vs

1. The Deputy Commissioner (ST),
   GST Appeal, Chennai - I,
   3rd Floor, CT Annex Building,
   No.1, Greams Road, Chennai - 600 006.

2. The Assistant Commissioner (ST),
   Amandakarai Assessment Circle,
   No.F-50, 1st Avenue,
   Anna Nagar East, Chennai - 600 102. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in the order of cancellation of GST Registration passed vide Ref.No.ZA331019025353Y dated 09.10.2019 by the second respondent and the memorandum issued vide Rc.No.561/20221/A1 dated 15.07.2021 by the first respondent and quash the same and consequentially revoke the cancellation of GST Registration and extend the benefit of the amnesty scheme for Late Fee (expiring on 30.11.2021) dated 24.09.2019 for filing the pending GST Returns by directing the second respondent to refund the Late Fee that shall be paid in the online portal for filing the returns due till the date of revocation/restoration of the GSTIN in common portal.

For Petitioner : Ms.S.Akila

For Respondents : Mr.Richardson Wilson
Additional Government Pleader

ORDER

Mr.Richardson Wilson, learned Additional Government Pleader takes notice on behalf of the respondents.

2. The petitioner has challenged the impugned order dated 09.10.2019 passed by the second respondent cancelling the GST registration of the petitioner pursuant to a Show Cause Notice dated 24.09.2019. As against the aforesaid order, the petitioner had also preferred an appeal before the first respondent which has been rejected by an order dated 15.07.2021 on the ground that the petitioner's appeal was time barred.

3. This Writ Petition is disposed at the time of admission on the ground that the Show Cause Notice which called upon the petitioner to reply and appear on 04.10.2019, has resulted in the impugned order which has been passed mechanically considering the large number of cases which came to be decided by the second respondent.

4. Considering the same, the impugned order is quashed and the case is remitted back to the second respondent to pass a speaking order within a period of thirty days from the date of receipt of a copy of this order.

5. Liberty is given to the petitioner to file additional reply/representation, if any, within a period of fifteen days from the date of receipt of a copy of this order.

6. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

arb

To

1. The Deputy Commissioner (ST),
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   No.1, Greams Road, Chennai - 600 006.

2. The Assistant Commissioner (ST),
   Amandakarai Assessment Circle,
   No.F-50, 1st Avenue,
   Anna Nagar East, Chennai - 600 102.

+1cc to Ms.S.Akila, Advocate, S.R.No.66412
+1cc to the Special Government Pleader,(Taxes) S.R.No.66817

W.P.No.26547 of 2021
and
W.M.P.No.28002 of 2021

SS(CO)
CT 20/01/2022