**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**
**DATED: 08.10.2021**
**CORAM:**
**THE HONOURABLE MR.JUSTICE R.SURESH KUMAR**
**W.P.[MD]No.17752 & 14239 of 2021**
**and**
**W.M.P.[MD]No.11176 of 2021**

A D Architects,
Represent by its Proprietor,
Dolbhin Golbay Kingsly,
S/o/ Antony Selvaraj,
No.6-46, Chemmanvilai,
Appattuviali, Thuckalay,
Kanyakumari District. : Petitioner in W.P.[MD]No.17752/21

M/s.Ganapathy Garments Represented by
Its Proprietor M.Sakthivel,
73, Ganeshapuram Middle Street,
Puliyur,
Karur - 639 114. : Petitioner in W.P.[MD]No.14239/21

Vs.

1.The Commissioner of Central GST and Cental Excise,
Central Revenue Buildings,
No.5, V.P.Rathnasamy Nadar Road,
Bibikulam, Madurai - 625 002.

2.The Deputy Commissioner,
The Sales Tax & Central Goods & Services Tax Department,
Madurai and Tirunelveli Region,
Tirunelveli District.

3.The State Tax Officer,
Circle Officer, (ST and GST),
Thuckalay,
Nagercoil,
Kanyakumari District. : Respondents in W.P.[MD]No.17752/21

1.The Assistant Commissioner,
Tamil Nadu State Goods and Services Tax,
Karur East Circle, Karur.

2.The Deputy Commissioner,
Tamil Nadu State Goods and Services Tax,
Erode. : Respondents in W.P.[MD]No.14239/21

**PRAYER in W.P.[MD]No.17752/21:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the second respondent in connection with impugned order in appeal No.AP/GST-T/141/2021 dated 26.08.2021 against the order of the third respondent in Ref.No.ZA3301190201932 dated 07.01.2019 and quash the same and consequently direct the respondent to consider the petitioner's case to revoke the cancellation of registration pertaining to the registration No.33BBHPD1593E1Z1 dated 23.04.2018.

**PRAYER in W.P.[MD]No.14239/21:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the order for cancellation of Registration of petitioner ID was passed by the 1st respondent in Reference No.ZA3312180140238 dated 05.12.2018, the effective date of cancellation of the petitioner's Registration being 01.04.2018, quashing the same and consequently direct the petitioner to re-submit the Tax Returns for the financial years April 2018 - March 2019; April 2019 - March 2020; April 2020 - March 2021.

For Petitioner : Mr.J.Vijayaraja
For Respondent No.1 : Mr.S.Ragaventhre
Standing Counsel
For Respondents 2&3 : Mr.R.Suresh Kumar
Government Advocate
[In W.P.[MD]No.17752/21]

For Petitioner : Mr.S.K.Mani
For Respondents : Mr.R.Suresh Kumar
Government Advocate
[In W.P.[MD]No.14239/21]

**COMMON ORDER**

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The issue raised in both the writ petitions is one and the same and therefore, with the consent of the learned Counsel for the parties, both the writ petitions are taken up together and are decided by this common order.

2.The petitioners are registered under GST regime with Registration Nos.33BBHPD1593E1Z1 and 33BNQPS7646G1ZE, respectively. Thereafter, show cause notices were issued on 06.12.2018 and 30.10.2018, respectively, that, since continuously six months the petitioners have not filed the returns, why action shall not be taken against the petitioners. Subsequently, the respondent department cancelled the registration vide orders dated 07.01.2019 and 05.12.2018, respectively, against which, the petitioners preferred appeals, of course belatedly on 01.08.2021 &

29.06.2021, respectively, before the second respondent being the appellate authority. The appellate authority by orders dated 26.08.2021 & 30.07.2021, has rejected the appeals stating that, beyond 06.05.2020, the appeals cannot be filed even according to the extended period of limitation by the orders of the Hon'ble Supreme Court due to Covid-19, as against the said appeallate authority's order these writ petitions were filed.

3.Heard the learned Counsel appearing for the petitioners, who having reiterated the aforesaid seeks indulgence of this Court by adding the submission that, the time limit has been extended by the Hon'ble Supreme Court by various orders due to Covid-19, even beyond 06.05.2020. Therefore, the said reason cited by the second respondent appellate authority does not hold good.

4.Heard the leaned Standing Counsel, who, would submit that, no doubt, the Hon'ble Supreme Court has extended the limitation period for the appeals filed before any quasi-judicial authority or Courts, initially for the Covid-19 first wave and subsequently for the second wave. Therefore, the period as stated in the impugned orders may not be sustained because of the subsequent orders passed.

5.I have considered the submissions made by the learned Counsels for the parties and have perused the materials placed before this Court.

6.In view of the extension of the limitation period having been done by a series of orders passed by the Hon'ble Supreme Court, where it does not restrict only with 06.05.2020, the reason ascertained by the appellate authority in not entertaining the appeals filed by the petitioner is unjustifiable. Therefore, on that ground, this Court feels that the impugned orders can be interfered with.

7.In the result, the impugned orders are quashed and the matters are remitted back to the second respondent with a direction to entertain the appeals and decide the same on merits and in accordance with law.

8.These writ petitions are disposed of, accordingly. No costs. Consequently, connected W.M.P. is closed.

Sd/-

Assistant Registrar (Record)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)



MR

**Note:**

In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1.The Commissioner of Central GST and Cental Excise,
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2.The Deputy Commissioner,
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4.The Assistant Commissioner,
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Karur East Circle, Karur.

5.The Deputy Commissioner,
Tamil Nadu State Goods and Services Tax,
Erode.

+1 CC to M/s.SPL.GP ( SR-31963[F] dated 11/10/2021 )

+1 CC to M/s.J.VIJAYARAJA, Advocate (SR-31820[F] dated 08/10/2021 )

**W.P.[MD]No.17752 & 14239 of 2021**
**08.10.2021**

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