IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.10.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

WP.No.17918 of 2020 and
WMP.Nos.22201 & 22202 of 2020

M/s.S.S.G.Apparels,
Represented by Mrs.Shriisumithaa,
Partner,
8/829, Vigneshwara Nagar,
Kanakkanthottam, Tirupur. ... Petitioner

Vs

1.The Deputy Assistant Commissioner GST (Central Taxes),
51, Elementary School Road,
Kumar Nagar South,
Tirupur – 641 603.

2.The Superintendent,
Tirupur – II. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the 2nd respondent in ZA3309201128003 dated 30.09.2020 and quash the same as being violative of principles of natural justice and invalid and illegal.

For Petitioner : Mr.V.Srikanth

For Respondents : Mr.K.S.Ramasamy, Junior Standing Counsel and

Mr.A.P.Srinivas, Senior Standing Counsel

<u>O R D E R</u>

The petitioner challenges an order dated 30.09.2020 cancelling its registration under the provisions of Central Goods and Services Tax Act, 2017 (in short 'Act').

2.While filling in the form for registration, the factory address of the petitioner being ‘No.8/829, Vigneshwara Nagar, Kanakkanthottam, Tirupur’ had been included twice under the column *'additional places of business in the state'*. The petitioner, wishing to rectify the error, had attempted to submit an application for amendment of the registration certificate. However, while filling the application Online, the Accountant had selected *'cancellation’* from the drop down menu instead of *'modification'*. It is thus that the impugned order has come to be passed cancelling the registration with effect from 01.05.2020.

3.The only reason cited at paragraph 4 of the counter objecting to the prayer sought, is that the cancellation was effected only at the request of the petitioner. Hence it is for the petitioner to seek revocation of the same, in terms of the revisional remedies available. The counter does not dispute the explanation put forth by the petitioner or state that the error was not caused on account of an inadvertent mistake.

4.In light of the aforesaid and in the interests of substantial justice, I accept the explanation tendered by the petitioner and hold that the request for cancellation was only a simple and inadvertent error. The impugned order is set aside and the petitioner is permitted to make an application seeking restoration of registration, setting out the correct details of the principal and additional places of business.

5.Since the petitioner states that it will not be granted access online to file an application in view of the cancellation of registration, it is permitted to make the application manually before R1/Deputy Commissioner, GST (Central Taxes), who shall restore the registration within a period of two (2) weeks from date of receipt of the application.

6.This writ petition is allowed as above. No costs. Connected miscellaneous petitions are closed.

17.10.2022

vs
Index : Yes / No
Speaking Order

To
1.The Deputy Assistant Commissioner GST (Central Taxes),
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2.The Superintendent,
Tirupur – II.

DR.ANITA SUMANTH, J.

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