BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.08.2022

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**THE HONOURABLE MR.JUSTICE M.NIRMAL KUMAR**

W.P(MD).No.19996 of 2022

Tvl.Sankar Cables
Represented by its Proprietor,
C.Sankar ... Petitioner

**Vs.**

1.The Commissioner of Commercial Taxes,
O/o The Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai-600 005.

2.The Assistant Commissioner,
Dindigul (Rural) Assessment Circle,
Commercial Taxes Office,
Sub-Collector Office Road,
Dindigul-624 001. ...Respondents

**Prayer** : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the second respondent in Reference No.ZA330122023801B dated 07.01.2022 and quash the same and consequently direct the respondents to revoke the cancellation of petitioners GSTIN.33FNWPS7270E1ZC.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.S.Kameswaran
Government Advocate

**ORDER**

The petitioner filed this Writ Petition seeking revocation of cancellation of registration GSTIN.33FNWPS7270E1ZC, which was cancelled by the impugned order in Reference No.ZA330122023801B dated 07.01.2022.

2. The contention of the petitioner is that the petitioner is the proprietor of Tvl. Sankar Cables at Balagomathi Complex, Rajakkapatti, Angu Nagar, Dindigul. The petitioner had registered under GST and registration certificate was issued on 15.07.2021 for his business. Within 45 days of registration the petitioner as per Rule 10(a) of CGST Act, to furnish the Bank account details in the common GST portal. The petitioner had not completed KYC norms due to which the Bank account could not be uploaded in the portal. Thereafter, a show cause notice was issued on 01.11.2021 directing the petitioner to appear before the Assistant Commissioner, Commercial Tax Department, Dindigul on 15.11.2021, at about 12.00 noon. The petitioner could not appear since the Bank by that time had not removed the hitch. Thereafter, on 07.01.2022, without giving opportunity and hearing the petitioner, cancellation of registration has been issued. The petitioner

after getting clearance from the Bank attempted to upload the particulars and due to cancellation, the same could not be done.

3. Mr.S.Kameswaran, learned Government Advocate, appearing for the respondents submitted that as per Rule 10 (a) of CGST Act, within forty five days the petitioner have to upload the Bank particulars in the common portal. The petitioner failed to do so. Thereafter, the petitioner was issued with the show cause notice giving him an opportunity to give reasons. The petitioner failed to respond to the show cause notice. Thereafter, the revocation order passed. The petitioner having received the show cause notice and revocation notice, failed to respond. Once the cancellation ordered, the petitioner got 30 days time to file a petition seeking revocation of the same before the Assistant Commissioner, Commercial Tax Department. Thereafter, he got 60 days time to file an appeal before the Deputy Commissioner. In this case, the petitioner failed to respond and on the other hand, he filed this Writ Petition. Hence, the learned Government Advocate opposed the Writ Petition.

4. Today, the learned counsel for the petitioner produced the details of bank account, which now uploaded in the GST portal.

5. The learned Government Advocate for the respondents submits that he had objection as the petitioner is yet to furnish Aadhar card details.

6. In view of the same, the petitioner is directed to upload/provide the Aadhar card particulars. The petitioner on providing all details and particulars and the Department is satisfied. The registration, now cancelled to be revoked and restored to the petitioner, so that the petitioner can continue with his business with the registration already completed. The writ petition stands disposed of. No costs.

**29.08.2022**

Index : Yes / No
Internet : Yes/ No
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**M.NIRMAL KUMAR, J.**

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