



WEB COPY



W.P.No.633 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.01.2023

CORAM :

The Hon'ble Mr.JUSTICE M.SUNDAR

W.P.No.633 of 2023
and
W.M.P.No.570 of 2023
in
W.P.No.633 of 2023

Tvl. S.R. and Co.,
Represented by its Proprietor
Krishnan Hemananth
No.86, Vilankuruchi Road,
Induma Nagar, Coimbatore - 641 035.

.. Petitioner

Vs.

The Assistant Commissioner (ST)
Saravanampatti Assessment Circle (East)
Commercial Taxes Department
Coimbatore, Coimbatore District.

.. Respondent

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order passed in Ref.No.ZA330422062295T on 18.04.2022 by the respondent and to quash the same as illegal and arbitrary and consequently directing respondents to restore the petitioner's GSTIN:33ABAPH2406C3ZL to enable him to pay the future GST.



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For Petitioner : Mr.K.M.Malarmanan
For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

After some arguments, it came to light that there are no averments in the writ affidavit and there are no supporting documents for the writ petitioner's plea that returns for six months (non filing of which culminated in the impugned order dated 18.04.2022 bearing reference No.ZA330422062295T cancelling the GST registration of the writ petitioner) has since been filed together with tax, interest, penalty and late fee.

2. Faced with the above situation, learned counsel sought leave of this Court to withdraw the captioned writ petition but made a plea to preserve all the rights and contentions of the writ petitioner to file a fresh writ petition on the same cause of action.

3. Learned counsel has made an endorsement in the case file and a scanned reproduction of the same is as follows:



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I withdraw petition
and permit ~~to~~ ^{authorise} to file
fresh writ petition.
10/1/2023
K.M. Mahalingam

4. Learned counsel reiterates the aforementioned endorsement.

5. In the light of the trajectory the matter has taken, the captioned Writ Petition is disposed of as closed / withdrawn. Consequently, captioned Writ Miscellaneous Petition is also disposed of as closed / withdrawn. Though obvious, it is made clear that this writ Court has not expressed any view or opinion (in instant order) on the merits of the matter. There shall be no order as to costs.

10.01.2023

Index: Yes/No

Speaking / Non-speaking order

Neutral Citation : Yes / No

mk



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M.SUNDAR, J.,

mk

To

The Assistant Commissioner (ST)
Saravanampatti Assessment Circle (East)
Commercial Taxes Department
Coimbatore, Coimbatore District.

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