



WEB COPY



W.P.No.4864 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 26.04.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.4864 of 2023
and WMP No.4896 of 2023

Sri Shakthi Lift Carrier
rep. by its Proprietrix
Mrs.Subathra

... Petitioner

Vs

1. The Deputy Commissioner (ST)
GST Appeal Chennai- I,
C.T.Annex Buildings,
No.1, Greaves Road, Chennai – 600 006.

2. The Assistant Commissioner (ST)
Manali Assessment Circle,
Integrated Commercial Taxes Buildings,
Elephant Gate, Chennai.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order passed in Ref.No.ZA331221059085Y on 16.12.2021 by the 2nd respondent and to quash the same as illegal and arbitrary and consequently direct respondents to restore the petitioner's GSTIN 33BUJPS8338F2Z9 to enable the petitioner to pay the future GST.

For Petitioner : Mr.K.M.Malarmannan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

This matter has come up for admission on 20.02.2023 when noting two different decisions of this Court, my predecessor has referred the matter to the Division Bench for reconciliation of the orders.

2. The issue relates to cancellation of registration of the dealer/petitioner under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017. Pending Writ Petition, the State has come forward with Amnesty Scheme granting the benefit to all dealers whose registrations have been cancelled.

3. Hence, in such circumstances, the petitioner wishes to withdraw this Writ Petition with liberty to approach the authorities seeking benefit of the Amnesty Scheme. Learned counsel for the petitioner has made an endorsement and has also given letter dated 17.04.2023 to this effect.

4. In light of the above, this Writ Petition is dismissed as withdrawn and the petitioner is permitted to approach the authorities to avail the Amnesty Scheme. No costs. Connected Miscellaneous Petition is also dismissed.

26.04.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral Citation: Yes/No
sl



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To

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Dr.ANITA SUMANTH,J.

Sl

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