



WEB COPY



W.P.No.12507 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 25.04.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.12507 of 2023
and WMP No.12335 of 2023

Kirubakaran Kupusamy

... Petitioner

Vs

The Assistant Commissioner (Circle),
Gummidipoondi, Zone III,
Chennai North, Tamil Nadu Tambaram.

.... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records of the respondent in his proceeding in Ref.No.ZA330322250872T and quash the proceeding dated 28.03.2022 passed therein and further direct the respondent to revive the petitioner's registration in GSTIN 33IBSPK7935M1ZP.

For Petitioner : Mr.B.Raveendran

For Respondent : Mrs.E.Ranganayaki
Additional Government Pleader



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ORDER

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Ms.E.Ranganayaki, learned Additional Government Pleader accepts notice for the respondent and is armed with requisite instructions to enable final disposal of this matter, even at the stage of admission.

2. The challenge is to an order of cancellation of registration in terms of the Tamil Nadu Goods and Services Tax Act, 2017 (in short 'Act'). The cancellation order was passed on 28.03.2022 and the petitioner has filed an appeal before the first appellate authority, which was belated. The appeal was thus dismissed on 20.10.2022 on the ground that it was belated.

3. Though the appellate order has not been challenged and the petitioner has instead preferred to challenge the order of cancellation dated 28.03.2022, no reason is set forth for the intervening delay and on this score, I am not inclined to entertain this Writ Petition.

4. The petitioner is also not entitled to the Amnesty Scheme that has been offered by the State vide G.O.(Ms.)N.37 dated 05.04.2023, as the same has been offered only respect of cancellation under Section 29(2)(b) and (c) of the Act, whereas in the present case, the cancellation is under Section 29(1) of the Act.

5. Quite apart from not setting forth any reason for the delay in approaching the appellate authority, the petitioner has not even responded to



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the show cause notice that was issued on 03.01.2022 and hence, I find no avenue to intervene. It is always open to the petitioner to seek fresh registration, if he is so inclined and the authorities will, if such an application is made, consider the same in accordance with law.

6. This Writ Petition is dismissed though with liberty. No costs. Connected Miscellaneous Petition is also dismissed.

25.04.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral Citation: Yes/No
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To
The Assistant Commissioner (Circle),
Gummidipoondi, Zone III,
Chennai North, Tamil Nadu Tambaram.



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Dr.ANITA SUMANTH,J.

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