IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 16.03.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.8087 of 2023 and
WMP.No.8342 of 2023

Sampathkumar Arulmozhi,
Proprietor,
M/s.Arul's Fancy Feathers,
No.3/119, Minnagar,
Udumalai Road, Pollachi,
Coimbatore District -642 003
GSTIN No.33AOMPA8069F2ZX ... 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 Joint Commissioner (CT),
Commercial Taxes Buildings,
Dr.Balasundaram Chettiar Road,
Coimbatore-641 018

3.The Assistant Commissioner (CT) (Circle),
Pollachi (Rural) Assessment Circle,
Commercial Taxes Buildings,
Pollachi, Palghat Road,
Pollachi-642 001 ... Respondents

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 relating to the Impugned Order dated 20.02.2020 bearing reference number: ZA330220075840Z passed by the 3rd Respondent, quash the same and to direct the Respondents to revive/restore the registration of the Petitioner's GSTIN: 33AOMPA8069F2ZX and permit the Petitioner to submit returns from March 2020 onwards.

For Petitioner : Mr.R.Ragavendran

For Respondents : Ms.E.Ranganayaki
Additional Government Pleader

O R D E R

Ms.E.Ranganayaki, learned Additional Government Pleader, who accepts notice for the respondents is armed with sufficient instructions to enable a final disposal of this matter even at the stage of admission. Hence, this order is passed with the consent of both learned counsel.

2.The petitioner challenges order dated 20.02.2020 passed under the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 (in short 'Act') canceling the registration under the aforesaid act. Though this writ petition is belated in a sense, seeing as it has been instituted only on 14.03.2023 challenging an order passed more than three years ago, in the course of hearing, it is noticed that the petitioner has in fact, and rightly, approached the appellate authority by way of first appeal.

3.On instructions, learned Additional Government Pleader would state that though the appeal has been instituted on 17.11.2021 which is within the period of 90 days as granted by the Hon'ble Supreme Court by its order dated 31.10.2021 *In Re: Cognizance* passed during the Corona pandemic, the appeal is defective in some aspects including affixation of necessary stamp. The balance of convenience in this matter would justify the petitioner being permitted to correct the defects and such correction, if executed within one week from date of receipt of this order, shall render the appeal maintainable in all respects.

4.Let the appeal, once rectified, be heard by the appellate authority by issuing notice to the petitioner and orders passed within a period of eight (8) weeks from date of such rectification. This writ petition is disposed as above. No costs. Connected miscellaneous petition is closed.

16.03.2023

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

To

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Dr.ANITA SUMANTH,J.

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