



WEB COPY



W.P.No.8542 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.04.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.8542 of 2023
and
W.M.P.No.8726 of 2023

M/s.T.R.Chandra Industries
Rep. By its Proprietor – Dharmalingamudayar Rajendran,
No.5,A,Ikkadu Road, Thiruvallur,
Tiruvallur – 602 001. .. Petitioner

VS

The Assistant Commissioner,
Tiruvallur. .. Respondent

Petition filed under Article 226 of the Constitution of India
praying to issue writ of certiorari calling for the records on the files
of the impugned proceedings of the Respondent in Form GST Reg-
19 – Reference No.ZA331122044547V dated 11.11.2022 and quash
the same, as being in violation of the orders passed by this Court in
W.P.No.10663 of 2022 dated 17.08.2022 (batch).

For Petitioner	:	No appearance
For Respondent	:	Mr.E.Ranganayaki Additional Government Pleader



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ORDER

The petitioner is called absent.

2. Read this order in conjunction with and in continuation of order dated 20.03.2023. That reads as follows:-

"Ms.E.Ranganayaki, learned Additional Government Pleader accepts notice for the respondent and seeks some time to obtain instructions and file a counter.

2. The petitioner is a super senior citizen. He was the proprietor of a company, by name, Tvl.T.R.Chandra Industries dealing in metal fabrication, which was registered under the provisions of the Goods and Services Tax Act, 2017 (in short 'Act') and hold registration in GSTIN No.33AHAPR7811F1ZK with the Assistant Commissioner, Thiruvallur, arrayed as sole respondent.

3. The petitioner states that he had entrusted the business for continuity with his son, one R.Prakasam. Notice dated 08.10.2022 proposing cancellation of registration in Form GST REG-21 had been issued to the petitioner for the reason that returns under Section 39 of the Act had not been filed continuously for a period of six months.

4. The petitioner appears to have gone before the Assessing Authority. However, since there are no follow-up, impugned order dated 11.11.2022 came to be passed confirming the cancellation of registration, effective 31.01.2022.

5. The petitioner's son appears to have been unwell with kidney ailment in or around that time and there are hospital records that are placed in support of this position to indicate treatment and hospitalisation in Sri



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Ramachandra Hospital, Porur among others.

6. The period of limitation for challenge of order dated 11.11.2022 cancelling the registration expires on 11.03.2022, whereas this Writ Petition has been filed on 15.03.2022, missing the limitation by a whisker.

7. In light of the medical reasons that have been adduced, I am of the view that the petitioner's case would require intervention under Article 226 of the Constitution of India and, subject to the petitioner complying with the requirements for restoration of registration, such direction may be issued to the authority.

8. For this purpose, the petitioner's returns for the period upto date will have to be filed along with admitted tax and the petitioner requests two (2) weeks time to do so.

9. The request of the petitioner is acceded to. The respondent will enable the portal to receive the returns of the petitioner upto date.

10. List on 11.04.2023 at the end of admission list. Written instructions/Counter by then with an advance copy served upon the petitioners."

3. On 11.04.2023, the petitioner had confirmed that the entirety of arrears of tax and interest have been remitted and learned Additional Government Pleader sought a few days time to confirm, which she does today, placing on record instructions of the Assessing Officer dated 12.04.2023.

4. Thus, in light of the categorical confirmation that returns have been filed for the period July, 2022 to March, 2023 and SGST and CGST with interest and late fee tax have been remitted for the



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period 2022 – 2023, the impugned order of cancellation is set aside and the registration of the petitioner continues seamlessly.

5. This writ petition is disposed. No costs. Connected miscellaneous petition is closed.

24.04.2023

Index:Yes/No
Neutral Citation:Yes/No
ssm

To:

The Assistant Commissioner,
Tiruvallur.



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DR. ANITA SUMANTH,J.

ssm

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