



W.P.No.11540 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 17.04.2023

CORAM

THE HONOURABLE MR. JUSTICE M.DHANDAPANI

W.P.No.11540 of 2023

M/s.Agni Enterprises

No.5/1160, Dr.Ramamoorthy Nagar Main Road,
Madipakkam, Chennai-600 091

Represented by its

Managing Partner Ms.U.Thiruselvi

... Petitioner

Vs

1.Assistant Commissioner (ST)

Madipakkam Assessment Circle

Chennai – 600 035.

2.Deputy Commissioner (ST)(FAC)

GST – Appeal, Chennai-II,

Chennai-600 096.

... Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the 2nd Respondent herein leading to issuance of Impugned Order dated 20.12.2022 vide Rc.No.955/2022/A1 and quash the same and consequently direct the 1st Respondent to restore the GST Registration of the Petitioner vide GST Registration No.33ABMFA3112A1ZA.

For Petitioner

For Respondents

:Mr.S.Sathyanarayanan

:Mrs.E.Ranganayaki

Additional Government Pleader (Taxes)



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ORDER

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Mrs.E.Ranganayaki, learned Additional Government Pleader (Taxes) takes notice for the respondents. In view of the consent expressed by the learned counsel appearing on either side, this Writ petition is taken up for disposal, even at the stage of admission.

2. This Writ petition has been filed challenging order dated 20.12.2022 vide Rc.No.955/2022/A1 rejecting the appeal filed as against cancellation of registration and to quash the same and consequently direct the 1st Respondent to restore the Goods and Services Tax (GST) Registration of the Petitioner vide GST Registration No.33ABMFA3112A1ZA.

3. Learned counsel for the petitioner submits that as against the order of cancellation of registration of GST, the petitioner preferred an appeal with a delay of three months before the appellate authority. However, the appellate authority rejected the same vide order dated 20.12.2022 in Rc.No.955/2022/A1, on the ground of delay. Challenging the same, the present writ petition is filed.

4. Mrs.E.Ranganayaki, learned Additional Government Pleader (Taxes) submits that the State Government has issued G.O.(Ms).No.37 dated 05.04.2023, as per which, any registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023. The application for revocation shall be filed only after furnishing the returns due



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upto the effective date of cancellation of registration and after payment of any amount due to tax and no further extension of time for filing application shall be granted.

5. Hence, this Court may set aside impugned order dated 20.12.2021 and may grant permission to the petitioner make an application in terms of G.O.(Ms).No.37 dated 05.04.2023 on or before 30th of June 2023 before the appellate authority. If such a fresh appeal is filed, the same will be heard and appropriate order will be passed.

6. In view of the fair submission made by the learned Additional Government Pleader, impugned order dated 20.12.2022 vide Rc.No.955/2022/A1 stands set aside and the petitioner is granted permission to make an appropriate application in terms of G.O.(Ms).No.37 dated 05.04.2023 within a period of two(2) weeks from date of receipt of copy of this order before the appellate authority. If such an appeal is filed, the respondent shall pass orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

7. This writ petition is allowed in the aforesaid terms. No costs.

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Index : Yes / No
Speaking Order / Non Speaking Order
Neutral Citation: Yes/No

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M.DHANDAPANI, J.

mpl

To

- 1.Assistant Commissioner (ST)
Madipakkam Assessment Circle
Chennai – 600 035.
- 2.Deputy Commissioner (ST)(FAC)
GST – Appeal, Chennai-II,
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