



W.P.No.10145 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 03.04.2023

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.No.10145 of 2023 and
WMP.Nos.10170 & 10171 of 2023

M/s.Choice Centre- The All-Size Store
Represented by its Partner
Bhavesh Navin Saiya
Old No.138, New No.239,
Royapettah High Road,
Mylapore, Chennai-600 004.

... Petitioner

Vs

1.The Commissioner of CE & GST,
26/1, GST Bhavan,
Uthaman Gandhi Salai,
Nungambakkam,
Chennai-600 034.

2.The Superintendent of GST and Central Excise,
Range V, Egmore Division,
Newry Towers, 1st floor, No.2054-I, 2nd avenue,
12th main road, Anna Nagar,
Chennai-600040.

3.The Superintendent of GST and Central Excise,
Range IV, Mylapore Division,
26/1, Annexe Building, Uthaman Gandhi Salai,
Nungambakkam, Chennai-600 034.

... Respondents



W.P.No.10145 of 2023

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records relation to the Impugned Order of Cancellation of Registration vide FORM GST REG-19 dated 05.01.2023 vide Reference No.ZA3301230191960 on the file of the 3rd Respondent, quash the same as it is in gross violation of principles of natural justice & judicial discipline, is arbitrary, perverse and violative of Article 14 and 19(1)(g) of the Constitution and consequently direct the 3rd Respondent to restore the Registration of the Petitioner.

For Petitioner : Ms.Jayalakshmi .P

ORDER

Learned counsel for the petitioner seeks permission to withdraw this Writ Petition with liberty to approach the appellate authority by way of statutory appeal. She also made an endorsement to that effect.

2.In light of the endorsement made, this Writ Petition is dismissed as withdrawn. Liberty is given to the petitioner to file an appeal till 05.05.2023 and appeal, if filed, within such time frame, shall be entertained without reference to limitation but ensuring compliance with all other statutory conditions, if any. No costs. Connected miscellaneous petitions are closed.

03.04.2023

vs

Index : Yes / No

Speaking Order

Neutral Citation : Yes / No



W.P.No.10145 of 2023

To

WEB COPY

- 1.The Commissioner of CE & GST,
26/1, GST Bhavan,
Uthaman Gandhi Salai,
Nungambakkam,
Chennai-600 034.
- 2.The Superintendent of GST and Central Excise,
Range V, Egmore Division,
Newry Towers, 1st floor, No.2054-I, 2nd avenue,
12th main road, Anna Nagar,
Chennai-600040.
- 3.The Superintendent of GST and Central Excise,
Range IV, Mylapore Division,
26/1, Annexe Building, Uthaman Gandhi Salai,
Nungambakkam, Chennai-600 034.



WEB COPY



W.P.No.10145 of 2023

Dr.ANITA SUMANTH, J.

VS

**W.P.No.10145 of 2023 &
WMP.Nos.10170 & 10171 of 2023**

03.04.2023