IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.08.2023

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.23299 of 2023
and
W.M.P.Nos.22838 and 22840 of 2023

Sharreth Vasudevan Indiradevi ... Petitioner

Vs

The Assistant Commissioner (ST),
Saligramam Assessment Circle, Zone-V,
D.No.15 & 16, Malligai Avenue,
100 Feet Road, Villivakkam,
Chennai.600 099. ... Respondent

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records of the Respondent in Reference No.ZA3302230740046 dated 15.02.2023 and quash the same and consequently direct the Respondent to revoke the cancellation of GSTIN.33APRPS5548F1ZF.

For Petitioner : Mr.V.Haribabu for
Mr.K.Chandrasekaran

For Respondent : Mr C.Harsharaj
Additional Government Pleader

ORDER

Mr.C.Harsharaj, learned Additional Government Pleader takes notice on behalf of the respondent.

2. The petitioner is aggrieved by the impugned order dated 15.02.2023 in Form GST REG – 19, cancelling the registration of the petitioner with retrospective effect from 30.11.2022. The Government of India has issued Notification No.3/2023 - Central Tax bearing reference G.S.R 246(E) dated 31.03.2023, wherein, benefits have been conferred to those registrants/assesse, whose registrations were cancelled before 31.12.2022, subject to the following conditions that:

> "a) the registered person may apply for revocation of cancellation of such registration upto the 30th day of June, 2023.
>
> b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns;
>
> c) no further extension of time period for filing application for revocation of cancellation of registration shall be available in such cases."

3. A similar case came up before this Court yesterday. The benefit of Notification No.03/2023 – Central Tax bearing reference G.S.R.246(E) dated 31.03.2023, as extended by Notification No.23/2023 – Central Tax dated 17.07.2023 was conferred to an assessees/registrants was cancelled prior to 31.12.2022. I find no reason to differ. The benefit which has been conferred under Notification No.03/23 – Central Tax bearing reference G.S.R.246(E) dated 31.03.2023 which was extended by Notification No.23/2023 – Central Tax dated 17.07.2023 can be extended to the petitioner. The benefit has been now extended upto 31.08.2023.

4. This writ petition is therefore disposed of by directing the petitioner to work out the remedy in terms of the above mentioned Notification as amended by G.O.Ms.No.03/2023 – Central Tax dated 31.03.2023.

5. This writ petition is disposed of with the above liberty. No costs. Consequently, connected writ miscellaneous petitions are closed.

09.08.2023

Index: Yes/ No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
jas

To

The Assistant Commissioner (ST),
Saligramam Assessment Circle, Zone-V,
D.No.15 & 16, Malligai Avenue,
100 Feet Road, Villivakkam,
Chennai.600 099.

C.SARAVANAN,J.

jas/gvn

W.P.No.23299 of 2023

09.08.2023