



W.P.No.25130 of 2023

WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.08.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25130 of 2023

and

W.M.P.No.24556 of 2023

Lalitha Contractor
Represented by its Proprietrix
Selvaraji Lalitha
New No.7/190, Old No.2/135,
Vaniyambadi, Salem - 636 203.

... Petitioner

Vs.

1.The Additional Commissioner (Appeals) - GST,
Coimbatore,
Office of the Commissioner of GST & Central
Excise (Appeals),
No.1, Foulks Compound,
Anaimeedu, Coimbatore - 636 001.

2.The Superintendent,
Salem Rural,
Attur Range,
No.1-E, Perumal Street,
South Udayarpalayam,
Salem - 636 102.

... Respondents



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Prayer: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the first respondent passed in Order-in-Appeal No.12/2023-GST (SLM) dated 17.07.2023 and quash the same as the impugned proceedings of the first respondent is in violation of principles of natural justice, cryptic, arbitrary and further direct the second respondent to restore and activate the registration of the petitioner granted under the CGST Act, 2017.

For Petitioner : Mr.N.Murali

For Respondents : Mr.Sai Srujan Tayi
Senior Standing Counsel

ORDER

Mr.Sai Srujan Tayi, learned Senior Standing Counsel takes notice on behalf of the respondents.

2. The petitioner had challenged the order of the second respondent cancelling the registration of the petitioner dated 19.01.2023.



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3. Aggrieved by the same, the petitioner ought to have filed an appeal within a period of three months from the date of the aforesaid order before the first respondent or with an application to condone the delay within a period of thirty days thereafter.

4. The petitioner has filed an appeal on 25.05.2023 with a marginal delay of seven days.

5. Yesterday i.e., on 24.08.2023, a similar writ petition was entertained in W.P.No.25013 of 2023, and final order was passed by disposing the writ petition by directing the Appellate Commissioner to dispose the appeal on merits and in accordance with law subject to the petitioner complying with the other requirements.

6. Considering the above, this Writ Petition is disposed of at the time of admission, by dispensing with the requirement of filing of counter affidavit, by directing the first respondent to dispose the appeal on merits and in accordance with law in its turn.



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25.08.2023

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

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To

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C.SARAVANAN, J.

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