IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2023

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.26757 of 2023
and
W.M.P.No. 26193 & 26194 of 2023

Shrinidhi, Proprietrix of Archstory,
D/o. Venkatavijayan,
25/3, 1st Main Road, Kalaimgal Nagar,
Ekkattuthangal, Guindy Industrial Estate,
Chennai – 600 032. ... Petitioner

Vs

1. The Commissioner of Central GST and Central Excise,
C.T.Annexure Building, 3rd Floor,
No. 1, Greams Road,
Chennai – 600 006.

2. Assistant Commissioner (CT) (K.K.Nagar Circle),
Choolai: Zone-VI, Chennai (Central),
New No. 10, Greams Road,
Chennai – 600 006.

3. The Commercial Tax Officer,
K.K.Nagar Circle,
No. 10A, Ramaswamy Salai,
Thiruvalluvar Colony, Santhiniketan Colony,
KK Nagar West, K.K.Nagar,
Chennai – 600 078. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records, relating to the impugned order dated 24.01.2023 bearing Reference Number: ZA3301231364980 on the file of 3rd respondent and quash the same as being contrary to law & defective on the following among other grounds and consequentially direct the 3rd respondent to forthwith restore the GSTIN/UIN: 33LRAPS3176H2ZG of the petitioner.

For Petitioner	:	Mr.G.Gautham Ram Vittal
For Respondents	:	Mrs.K.Vasantha Mala Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondents.

2. This writ petition is being disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Government Advocate for the respondents. The petitioner is aggrieved by the impugned order seeking to cancel the registration of the petitioner on account of the failure on the part of the petitioner to file returns and

pay the tax under the TNGST and CGST Act, 2017. *Post facto*, the petitioner has remitted a sum of Rs.1,49,656/- on 08.06.2023. The petitioner has also attempted to approach the third respondent in view of the concession given by the respondent by Notification No.3/23-Central Tax, dated 31.03.2023. The petitioner has complied with the same.

3. However, the third respondent has declined to accept the application filed by the petitioner, as the petitioner’s Pan number has not been linked with the Aadhar Card. Therefore, it appears to be a minor discrepancies in the initial and the name given in the Aadhar Card and Pan Card.

4. The writ petition is opposed by the learned Government Advocate for the respondents primarily on the ground that issue regarding linking of Aadhar Card and Pan Card is now pending before the Authorities concerned and that the petitioner has also filed a Statutory Appeal on 05.06.2023, against the impugned Assessment order dated 24.01.2023.

5. I have considered the arguments advanced by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

6. Considering the facts, Court is inclined to entertain this writ petition and dispose the same on merits after dispensing with the requirement to file counter, as no useful purpose will be served by keeping this writ petition on file. Court is of the view, that no useful purpose will be served by keeping the petitioner out of the bounds of the provisions of the GST Acts, as the petitioner will still continue to carry out on her business as a professional Architect.

7. Considering the above, the third respondent is directed to extend the benefit of Notification No.3/2023-Central Tax, dated 31.03.2023 to the petitioner, as admittedly, the petitioner has paid the tax on 08.06.2023 and also filed the returns. The petitioner is however directed to withdraw the Appeal filed on 15.06.2023 against the impugned order dated 24.01.2023.

8. This writ petition stands disposed of. No costs. Consequently, connected writ miscellaneous petitions are closed.

11.09.2023

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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