IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.10.2023

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30106 of 2023
and
W.M.P.No.29733 of 2023

Kakkaisamy Narayanasamy

... Petitioner

Vs.

1.Joint Commissioner,
Mettupalayam Taluk,
Coimbatore

2.Assistant Commissioner,
Mettupalayam Taluk,
Coimbatore

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to the order in reference No.ZA330923027551Q dated 07.09.2023 passed by the first respondent and quash the same and thereby direct the 1st respondent to condone the delay in filing the application for revocation of cancellation of the Registration under GST and restore the Registration of the Petitioner's registration under GST.

For Petitioner : Ms.R.Sri Visvapriya

For Respondent : Ms.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging the impugned order passed by the respondent.

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

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that due to the delay in Aadhar verification, there was a delay of 8 days in filing the application for revocation and hence, the petitioner had filed an application for condonation of delay. The said application was rejected by the 1st respondent vide the impugned order dated 07.09.2023.

5. On the other hand, the learned counsel for the respondent would submit that the said delay was caused not only due to the delay in Aadhar verification but also due to the reason that the petitioner was unable to upload the revocation application since he had not filed the entire duty liability.

6. In reply, the learned counsel for the petitioner would submit that they had filed the "NIL" returns stating that there are no duty liability and hence, there is no necessity for paying any duty liability by the petitioner.

7. Per contra, the learned counsel for the respondent would submit that the respondent had stated in the said impugned order that a sum of Rs2,48,856/- was due on the part of the petitioner.

8. The above submission was also denied by the learned counsel for the petitioner and further, it was submitted by the petitioner that a sum of Rs.58,000/- was also deposited towards tax dues on 24.09.2023 for the purpose of filing the application for revocation.

9. Heard the learned counsel for the petitioner and the respondents and also perused the materials available on record.

10. In view of the above, this Court is satisfied with the submissions and the reasons stated in the affidavit filed in support of the petition and the delay of 8 days is condonable. Accordingly, the delay is condonned and hence, this Court is inclined to set aside the impugned order.

11. Accordingly, this writ petition is allowed and the impugned order dated 07.09.2023 is hereby set aside. Consequently, the connected miscellaneous petition is also closed.

18.10.2023

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

KRISHNAN RAMASAMY.J.,

nsa

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