



W.P.(MD) No.7255 of 2023

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 05.04.2023

CORAM:

THE HONOURABLE MS.JUSTICE P.T.ASHA

W.P.(MD) No.7255 of 2023

and

W.M.P.(MD) Nos.6844 and 6845 of 2023

EMC Services,
Rep., by its Proprietor,
Veeranan Mahendran,
GSTN No.33APQPM898412ZO,
1st Floor, 1/220, AB MS Complex,
Ramanathapuram Main Road,
Viraganoor, Madurai-625 009.

.. Petitioner

Vs.

1.The Additional Commissioner (Appeals),
Office of the Commissioner of GST
and C. Excise (Appeals),
Coimbatore Circuit office @ Madurai,
4, Lal Bahadur Shastri Marg,
C.R.Buildings, Madurai-2.

2.The Superintendent of CGST & C. Excise,
Madurai South Range, Thirupparankundram,
No.4, Lal Bahadur Shastri Road,
C.R.Buildings, Madurai-625 002.

.. Respondents



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Prayer :- Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the 2nd respondent in Reference No. ZA330220005771A dated 04.02.2020 and the order passed by the 1st respondent in Order in Appeal No. MDU-CGST-ADC-APP-095 to 100 dated 30.11.2022 in respect of the petitioner (order in Appeal No. 099/2022) and to quash the both as illegal, arbitrary and direct the respondents to revoke the cancellation of petitioners in GSTN Registration No. 33APQPM8984I2ZO within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondents : Mr.N.Dilipkumar
Senior Standing Counsel

ORDER

The petitioner has filed this writ petition for the following relief:

“For issue of a Writ of Certiorarified Mandamus, to call for the records on the file of the 2nd respondent in Reference No. ZA330220005771A dated 04.02.2020 and the order passed by the 1st respondent in Order in Appeal No. MDU-CGST-ADC-APP-095 to 100 dated 30.11.2022 in respect of the petitioner (order in Appeal No. 099/2022) and to quash the both as illegal, arbitrary and direct the



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respondents to revoke the cancellation of petitioners in GSTN Registration No. 33APQPM8984I2ZO.”

2. It is brought to the notice of this Court a notification in Notification No.03/2023 – Central Tax, dated 31.03.2023 has been notified wherein the time for filing application for revocation of cancellation of registration by the registered person has been extended upto 30th June, 2023.

3. In the light of the above notification, this Writ Petition is disposed of directing the petitioner to approach the respondent with necessary application, who shall consider it in terms of the said notification and pass orders. No costs. Consequently, connected miscellaneous petitions are closed.

05.04.2023

NCC : Yes/No

Index : Yes/No

Internet : Yes

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P.T.ASHA, J.

abr

To

- 1.The Additional Commissioner (Appeals),
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and C. Excise (Appeals),
Coimbatore Circuit office @ Madurai,
4, Lal Bahadur Shastri Marg,
C.R.Buildings, Madurai-2.
- 2.The Superintendent of CGST & C. Excise,
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