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W.P.Nos.1527, 1530, 1532, 1536 & 1539 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.09.2024

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THE HONOURABLE Mr.JUSTICE KRISHNAN RAMASAMY

W.P.Nos.1527, 1530, 1532, 1536 & 1539 of 2024

AND

W.M.P.Nos.1544, 1552, 1550, 1554 & 1548 of 2024

W.P.No.1527 of 2024

M/s.Sri Arumuga Steels, Rep. by its Proprietor
Arumugam Selvam
No.23, Sakthi Nagar East, Varadharajapuram,
Peelmedu, Coimbatore – 641 004.

.. Petitioner

Vs

1. The State Tax Officer,
Peelamedu South Circle, Coimbatore – 641 018.

2. The Assistant Commissioner [ST],
Peelamedu South Circle, Coimbatore.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the entire records in pursuant to the order of cancellation of registration issued by the 2nd respondent dated 13.01.2022 vide ref 2A330122048615X and the consequential order issued by the 1st Respondent vide GSTIN 33AVGPS6948G126 / 2017-18 dated 07.08.2023 imposing penalty of Rs 3 36 254/- on the petitioner concern and quash both of them.



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For Petitioner : Mr.N.Sankara Sabari [in all WPs]

For respondents : Ms.Amirta Poonkodi Dinakaran
Government Advocate [T] – [in all WPs]

COMMON ORDER

This writ petition is filed challenging the cancellation of registration issued by the second respondent dated 13.01.2022 and the consequential order issued by the first Respondent dated 07.08.2023 imposing penalty on the petitioner and quash the same.

2. The learned counsel appearing for the petitioner would submit that the second respondent has issued notice to the petitioner with regard to cancellation of their registration and the petitioner has made his submissions and also submitted their reply. However, the second respondent has issued an Order of cancellation of the registration. Thereafter, the application filed by the petitioner for revocation of cancellation of registration has been rejected by the first respondent. Hence, the present Writ petition has been filed for revocation of cancellation of their registration.



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3. Per contra, learned Government Advocate appearing for the respondents, would submit that the application filed by the petitioner for revocation of cancellation of registration has been dismissed by the first respondent after considering the reply and documents submitted by the petitioner. He further submit that the petitioner has to go for the alternative remedy of appeal and requested this Court to pass appropriate Order.

4. I have given due consideration to the submissions of the learned counsel for the petitioner as well as the learned Government Advocate for the respondents.

5. Considering the submissions on either side as well as the facts and circumstances of the case, this Court is of the view that as an alternative remedy is available to the petitioner before the authorities concerned, they can prefer an appeal before the authorities concerned along with all relevant documents and establish his case.

6. Accordingly, this Court passes the following order:-

(i) These Writ Petitions are dismissed.



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(ii) 30 days from the date of receipt of a copy of this Court is granted to petitioner to prefer the appeal before the appropriate forum and the authorities shall take the appeal on file without insisting on limitation, if the appeal is, otherwise, in Order.

There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

09.09.2024

vrc

Index : Yes/No

Neutral Citation : Yes/No

To

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KRISHNAN RAMASAMY, J.

VTC

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