



WEB COPY



W.P.No.3803 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

Writ Petition No.3803 of 2024 and
W.M.P.No.4104 of 2024

Sri. Karupannan Anbazhagan

... Petitioner

-VS-

The Assistant Commissioner (Circle),
Mettur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records of the respondent in Ref.No.ZA331019072298F and quash the proceedings dated 19.10.2019 passed therein and further direct the respondent to restore the petitioner's Registration No.33AFOPA2982E1ZN granted under the TNGST Act 2017.

For Petitioner : Mr.B.Raveendran



W.P.No.3803 of 2024

For Respondent : Mr.C.Harsha Raj, Additional Govt. Pleader (T)

WEB COPY

ORDER

The petitioner assails an order of cancellation of his GST registration. The petitioner is an electrical contractor who undertakes work for the Tamil Nadu Electricity Board (TNEB). He was a registered person under applicable GST laws. Since he was not awarded any contract by the TNEB, he was not carrying on business over the last five years. Upon being informed that his GST registration was cancelled for non filing of returns, he filed the present writ petition.

2. Learned counsel for the petitioner submits that the petitioner would not be in a position to execute work under contracts awarded by the TNEB unless his registration is restored. He further submits that a fresh application for registration may not be entertained in view of the cancellation of the earlier registration.

3. Mr.C.Harsha Raj, learned Additional Government Pleader, accepts



W.P.No.3803 of 2024

notice on behalf of the respondent. By pointing out that the order of cancellation was issued on 19.10.2019, learned Additional Government Pleader submits that the petitioner is not entitled to discretionary relief having approached this Court after the lapse of about five years. He further submits that it is always open to the petitioner to apply for fresh registration.

4. The impugned order was issued on 19.10.2019. Admittedly about five years have lapsed. The explanation of the petitioner is that he did not carry on business during this period. In those circumstances, restoration of the cancelled registration is not appropriate. However, in order to facilitate the petitioner to undertake business going forward, registration is necessary. If an application is presented by the petitioner for fresh registration, the respondent should consider and dispose of the same expeditiously.

5. Therefore, W.P.No.3803 of 2024 is disposed of by permitting the petitioner to submit an application for fresh registration. The petitioner shall submit such application within one week from the date of receipt of a copy of this order. Upon receipt thereof, the respondent is directed to consider and



W.P.No.3803 of 2024

dispose of such application in accordance with law within a maximum period of 30 days from the date of receipt of such application. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

20.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

kj

To

The Assistant Commissioner (Circle),
Mettur.



WEB COPY



W.P.No.3803 of 2024

SENTHILKUMAR RAMAMOORTHY,J.

Kj

Writ Petition No.3803 of 2024 and
W.M.P.No.4104 of 2024

20.02.2024