



W.P.No.7268 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.7268 of 2024

and

W.M.P.Nos.8119 & 8121 of 2024

M/s. Mahaveer Enterprises,
Rep.by its Proprietor Mr. Jodharam,
Ravindranath Tagore Road,
K.K. Garden, Ganapathy,
Coimbatore – 641 006.

... Petitioner

Versus

1.The Superintendent of GST and Central Excise,
Coimbatore II – A Range,
1441 ELGI Building, Trichy Road,
Coimbatore – 641 018.

2.The Deputy/Assistant Commissioner of GST & Central Excise,
Coimbatore II – A Range,
1441 ELGI Building, Trichy Road,
Coimbatore – 641 018.

3.The Joint Commissioner,
Office of the Principal Commissioner
of Central GST and Central Excise,
6/7, A.T.D Street, Racecourse,
Coimbatore – 641 018.

... Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India pleaded to issue a Writ of Certiorarified Mandamus calling for the records of order for cancellation of Registration dated 27.04.2023 bearing the reference No.ZA330423115776N passed by the first respondent and directing the first respondent to consider the application for Revocation of Cancellation of Registration dated 16.05.2023.

For Petitioner : Mr. Vishwanath Hegde

For Respondent : Mr. Ramesh Kutty,
Senior Standing Counsel.

ORDER

By these writ petitions, the order of cancellation of the petitioner's GST registration is challenged.

2. The petitioner was a registered person under applicable GST enactments. Pursuant to show cause notice dated 06.04.2023, the impugned order of cancellation was issued.

3. Learned counsel for the petitioner submits that the cancellation is with retrospective effect from 25.07.2020. He further submits that the



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petitioner has a subsisting rental agreement and that the order of cancellation was issued without providing a reasonable opportunity to the petitioner.

4. Mr. Ramesh Kutty, learned senior standing counsel, accepts notice on behalf of the respondents. He points out that the petitioner had submitted an application for restoration of the registration and such application is under consideration. He also pointed out that the first respondent had called for additional documents in relation to the application for registration and the petitioner has not provided the same until date.

5. The petitioner's application for revocation of cancellation of registration is on record at page no.36 of the typed set of papers. In view of the submissions of learned senior standing counsel, W.P.No.7268 of 2024 is disposed of by directing the first respondent to consider and dispose of the petitioner's application for revocation of cancellation of registration within one month from the date of receipt of additional



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documents from the petitioner. In relation thereto, the petitioner is permitted to submit any additional documents within one week from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, connected miscellaneous petitions are also closed.

15.04.2024

Index : No
Speaking Order : Yes
Neutral Case Citation: No

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To

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