IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **03.04.2024**

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.9003 of 2024
&
WMP No.10024 of 2024

P.Jeyaraman ... Petitioner

vs

1. The Assistant Commissioner (CT),
   Royapuram Circle,
   Integrated Commercial Tax Office Complex,
   North Chennai, Wall Tax Road, Chennai-600 003.

2. The Joint Commissioner (CT),
   Chennai (North), Royapuram Division,
   Integrated Commercial Tax Office Complex,
   North Chennai, Wall Tax Road,
   Chennai-600 003. ... Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus calling for the records pertaining to the impugned order dated 29.05.2023 passed by the 1st Respondent in Reference Number ZA330523246382S and quash the same and further direct the 1st Respondent to restore the GST registration no.33ADGPJ6301C1Z9 of the Petitioner within a time bound manner.

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.V.Prasanth Kiran
Government Advocate (T)

ORDER

An order of cancellation of the petitioner's GST registration is challenged in this writ petition.

2. The petitioner was a registered person under applicable GST enactments. It is stated that his business was drastically affected during the COVID-19 pandemic and that he was filing nil returns. The petitioner asserts that his GST registration was abused by third parties and that his consultant discovered the same upon logging into the portal. Consequently, he made a complaint on 17.05.2023 to the Cyber Crime Cell. The petitioner also asserts that he was

unaware of the show cause notice preceding the impugned order of cancellation. Consequently, he applied for revocation and the application for revocation has not been considered and disposed of till date.

3. Learned counsel for the petitioner submitted that the petitioner's complaint to the Cyber Crime Cell was prior to the impugned order of cancellation. Learned counsel submits that the petitioner intends to resume business and that he is also entitled to a refund claim, which cannot be made unless the GST registration is restored.

4. Mr.V.Prashanth Kiran, learned Government Advocate, accepts notice for the respondents. Learned Government Advocate submits that the submissions of the petitioner are contradictory. He points out that the petitioner has stated in the complaint to the Cyber Crime Cell that his GST consultant had logged into his GST account,

whereas he also contends that he could not reply to the show cause notice on the ground of not having access to the GST portal. Since the petitioner's application for revocation has still not been disposed of, learned Government Advocate submits that a direction may be issued for the disposal thereof.

5. In view of the submissions of learned Government Advocate, W.P.No.9003 of 2024 is disposed of by directing the second respondent to consider and dispose of the petitioner's application to revoke the cancellation of registration within a period of two months after providing a reasonable opportunity to the petitioner. No costs. Consequently, connected miscellaneous petition is closed.

03.04.2024

Index : Yes/No

Internet : Yes/No

Neutral Citation : Yes/No

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To

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SENTHILKUMAR RAMAMOORTHY J.

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