



W.P.No.16411 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.08.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.16411 of 2021
and W.M.P.No.17380 of 2021

K.Pugazhenth

... Petitioner

Vs

The Assistant Commissioner,(Circle)
Thiruvottiyur, GST-Appeal, Chennai -1,
3rd Floor, C.T.Block No.6,
B Wing 2nd Floor, Shastri Bhavan 26,
No.1, Greaves Road, Chennai 600 006.

... Respondent

Prayer : Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari Mandamus, calling for the records of the 2nd respondent relating to the impugned order dated 05.07.2021, quash the as illegal, arbitrary and unconstitutional and consequentially direct the respondents to revoke the cancellation and restore the GST Certificate GST No.33BLSPP3578G3ZI.

For Petitioner : Mr.S.Kumaran

For Respondent : Mr.T.M.C.Kaushik
Add.Govt.Pleader



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ORDER

The petitioner has challenged the impugned order dated 05.07.2021 issued GST registration Certificate vide GST No.33BLSP3578G3ZI.

2. The issue is now squarely covered by the decision of this Court in **Tvl.Suguna Cut Piece Centre Vs. Appellate Deputy Commissioner** (2022) 99 GSTR 386, wherein, this Court had concluded that no useful purpose will be served by keeping the dealers/assessee outside the bounds of GST Act as they will continue to carry on the business.

3. In view of the above, the impugned order dated 05.07.2021 is quashed. The petitioner shall comply with the directions of this Court in **Tvl.Suguna Cut Piece Centre Vs. Appellate Deputy Commissioner** (2022) 99 GSTR 386.

4. This writ petition stands allowed with the above observation subject to the petitioner complying with the directions made therein. No costs. Consequently, connected miscellaneous petition is closed.



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Index: Yes/ No
kkd

To

The Assistant Commissioner,(Circle)
Thiruvottiyur, GST-Appeal, Chennai -1,
3rd Floor, C.T.Block No.6,
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C.SARAVANAN,J.

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