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W.P.No.18393 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.07.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.18393 of 2024
and W.M.P.No.20199 of 2024

Sri. Velmurugan

... Petitioner

-vs-

The Assistant Commissioner (Circle)
Namakkal (Rural)
Namakkal.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent herein in Reference No.ZA331220108588U and quash the proceeding dated 21/12/2020 passed therein and further direct the respondent to restore the petitioner's registration No.GSTIN/UIN:33AHSPV4107A1ZH.

For Petitioner : Mr.Raveendran B

For Respondent : Mrs.K.Vasanthamala
Government Advocate (Taxes)



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ORDER

An order dated 21.12.2020 cancelling the petitioner's GST registration is challenged in this writ petition.

2. By order dated 26.06.2019, the petitioner's GST registration was cancelled for the first time. Upon application, the order of cancellation was revoked on 26.06.2020. Thereafter, the registration was cancelled on 11.11.2020 and once again on 21.12.2020. The last cancellation is impugned herein.

3. Although the relief claimed is in respect of the order of cancellation, learned counsel for the petitioner submits that the petitioner would be satisfied if the application for fresh registration is considered and disposed of in accordance with law. He relies upon an earlier order of this Court in *Sri.Karupannan Anbazhagan v. The Assistant Commissioner (Circle), W.P.No.3803 of 2024*, order dated 20.02.2024.



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4. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent. She points out that the writ petition has been filed belatedly. Without prejudice, it is submitted that the application for fresh registration would be considered and disposed of in accordance with law.

5. The impugned order is dated 21.12.2020. Therefore, the petitioner has approached this Court belatedly. In the affidavit, the petitioner states that he discontinued the business and, therefore, did not seek revocation earlier. Since the petitioner intends to do business going forward, the present writ petition was filed. In these circumstances, no case is made out to interfere with the impugned order. However, an application for fresh registration is liable to be considered and disposed of in accordance with law.

6. Therefore, W.P.No.18393 of 2024 is disposed of by permitting the petitioner to submit an application for fresh



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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 dispose of such application in accordance with law within a maximum period of 30 days from the date of receipt of such application. It is made clear that this order will not stand in the way of any proceedings initiated in respect of adjudications/assessments under the earlier registration in accordance with law. There will be no order as to costs. Consequently, a connected miscellaneous petition is closed.

30.07.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

The Assistant Commissioner (Circle)
Namakkal (Rural)
Namakkal.



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SENTHILKUMAR RAMAMOORTHY,J

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