IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

WP.No.21623 of 2024
WMP.Nos.23602 of 2024

Varatharaj Vadivel ... Petitioner

Vs

The Superintendent of GST and Central Excise
Thiruvallur Assessment Circle, Range-V, Ambattur Division
Chennai-North Commissionerate
Chennai-37 ... Respondent

Prayer:- This Writ Petition is filed, under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records relating to the order dated 11.04.2019 in Ref.No.ZA3304190308994 passed by the Respondent and to quash the same and consequently to direct the Respondent to revoke the cancellation of the GST Registration of the Petitioner.

For Petitioner : Mr.P.Suresh Babu

For Respondents : Ms.Revathi Manivannan, Standing Counsel

ORDER

1. This Writ Petition is filed for issuance of Writ of Certiorarified Mandamus to call for the records relating to the order dated 11.04.2019 in Ref.No.ZA3304190308994 passed by the Respondent and to quash the same and consequently to direct the Respondent to revoke the cancellation of the GST Registration of the Petitioner.

2. The case of the Petitioner is that the Petitioner is engaged in the business of

transportation of goods by road. The Respondent issued a show cause notice dated 01.02.2019 for cancellation of GST registration for not filing of GST returns for a continuous period of six months and a reply dated 13.02.2019 was sent. The impugned order was passed, cancelling the GST representation on the ground that the Petitioner did not appear for personal hearing. Since the Petitioner was not well, he could not file the returns in time. Hence, contending that since the impugned order was passed, without affording an opportunity of personal hearing to the Petitioner to establish their case, thereby violating the principles of natural justice, it is not maintainable, this Writ Petition has been filed.

3. This Court heard the learned counsel on either side, considered their submissions and also perused the materials placed on record.
4. The learned counsel for the Petitioner would submit that due to the medical conditions of the Petitioner, GST returns were not filed in time and that the turn over was below Rs.2 lakhs, GST returns were not filed and if an opportunity is provided, the Petitioner would be able to establish his case.
5. The learned Standing Counsel for the Respondent would, on instructions, submit that since the Petitioner being an individual, he can apply for new GST registration and the same will be considered by the Respondent, in accordance with law.
6. Considering the submissions of the learned counsel on either side, the

Petitioner being an individual, as contended by the learned Standing Counsel for the Respondent, the Petitioner can very well apply for new GST registration since said option is available to the Petitioner. Hence, this Court is not inclined to the entertain this Writ Petition.

7. In fine, this Writ Petition is dismissed, granting liberty to the Petitioner to file an application for new GST registration and on such application being filed by the Petitioner, the Respondent shall consider the same and pass orders, on merits and in accordance with law. No costs. Consequently, the connected MP is closed.

12.08.2024

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Index:Yes/No
Web:Yes/No
Speaking/Non Speaking
Neutral Citation: Yes/No
Srcm

To

The Superintendent of GST and Central Excise, Thiruvallur Assessment Circle, Range-V, Ambattur Division, Chennai-North Commissionerate, Chennai-37

KRISHNAN RAMASAMY, J.

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