IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.08.2024

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.22552 of 2024
and W.M.P.No.24570 of 2024

Sivanesan ... Petitioner

Vs.

The Superintendent,
Cuddalore -I Range,
Panruti Town, Vallalar Nagar,
Manjakuppam, Cuddalore-607 001. ... Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent bearing the impugned order No.ZA3302240436130 dated 08.02.2024 quash the same and consequently direct the respondent to revoke the cancellation of the petitioner's GST registration bearing GSTIN33FICPS1994E1Z3.

For Petitioner : Ms.S.Gayathri

For Respondent : Mr.Sai Srujan Tayi,
Senior Panel Counsel

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ORDER

The present Writ Petition is filed for the issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent bearing the impugned order No.ZA3302240436130 dated 08.02.2024 quash the same and consequently direct the respondent to revoke the cancellation of the petitioner's GST registration bearing GSTIN33FICPS1994E1Z3.

2. The learned counsel for the petitioner submits that the petitioner was issued a show cause notice dated 04.01.2024 as to why GST registration of the petitioner could not be cancelled due to non-filing of the returns beyond a period of six months. The petitioner was not in a position to take any steps to file the returns nor file a reply to the show cause notice since he was facing severe financial losses.

3. He further submits that on 08.02.2024, the order of cancellation of GST registration was passed by the respondent electronically. Since all the notices were uploaded in the portal under the "Additional Notices/Orders" and therefore, the petitioner had no occasion to view the said column and the impugned order was passed without affording an opportunity to the petitioner

to establish his case before the authorities concerned, which is clear violation of principles of natural justice. He further submits that the petitioner may be afforded an opportunity to pay arrears, if any, and also to file returns within a stipulated time that may be fixed by this Court.

4. The learned Senior Panel Counsel appearing for the respondent would submit that an appropriate order may be issued to pay tax dues and to file all the returns upto date.

5. Heard the learned counsel appearing for the petitioner and the learned Senior Panel Counsel appearing for the respondent and perused the materials placed before this Court.

6. Considering the submission made on either side, this Court is inclined to revoke the cancellation of the GST registration of the petitioner and accordingly, the impugned order No.ZA3302240436130 dated 08.02.2024 is set aside on condition that the petitioner shall file all the returns as on date and also shall pay all the tax dues upto date, within a period of twelve (12) weeks from the date of receipt of a copy of this order. On complying such conditions, the cancellation of the GST registration of the petitioner shall stand revoked.

KRISHNAN RAMASAMY, J.

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With the above direction, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

09.08.2024

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To

The Superintendent,
Cuddalore -I Range,
Panruti Town,
Vallalar Nagar, Manjakuppam,
Cuddalore-607 001.

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