



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2024

CORAM :

**THE HONOURABLE MR.JUSTICE R.MAHADEVAN
and
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ**

Writ Petition Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

and

WMP.Nos.29729, 29730, 33280, 33281 and 34501 of 2022, 165, 167, 994, 996, 1227, 1400, 1612, 2245, 2485, 2487, 2489, 3340, 3341, 3809, 3810, 3811, 4476, 4489, 4490, 5420, 5740 and 7030 of 2023

W.P.No.30289 of 2022

Mr. Govindaswamy Ramalingam,
Proprietor of M/s.GRM STUDIO,
First floor, Plot No.4, Flat - F2,
Vetri flats CRR PURAM, L and T Colony,
Phase - 1, Virugambakkam, Chennai - 600 092.

.. Petitioner

Versus

1. The Joint Commissioner (Appeals-II)
O/o. The Commissioner of GST &
Central Excise (Appeals - II),
Newry Towers, Second Floor,
No.2054/1, II Avenue, 12th Main Road,
Anna Nagar, Chennai - 600 040.

2. The Superintendent of Central Tax,
Range - 1, Vadapalani Division,
Chennai South Commissionerate,
Chennai - 600 040.

.. Respondents



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records in Order (s)-in-Appeal No.226/2022 dated 14.07.2022 on the file of the first respondent and quash the same and further direct the second respondent to restore the GST registration No.33AEKPR3703D1ZT of the petitioner within a time bound manner.

For Petitioner : Mr.G.Baskar
For Respondents : Mr.B.Ramanakumar

W.P.No.33766 of 2022

Rajeev Bafna

.. Petitioner

Versus

1. The Deputy Commissioner (ST) (GST) - Appeal,
Salem & Erode, Commercial Taxes Building,
Brough Road, Erode.
2. The Assistant Commissioner (Circle) GST,
Tirupur Division, First Floor,
Kumaran Shopping Complex,
Kumaran Road, Tirupur - 641 601.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records and to quash the order passed by the first respondent in Appeal No. & Year: 251 / 2022 dated 01.11.2022 resulting in confirming the order passed by the second respondent dated 31.03.2022 in cancelling the GST registration of the petitioner and to consequently direct the respondents to revoke the cancellation of GST registration of the petitioner and further to grant input tax credit as



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

available to the petitioner as on date in accordance with law.

For Petitioner : Mr.Karthik Ranganathan
For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.35062 of 2022

M/s. Paar Creative,
Represented by its Proprietor,
Selvam, No.29, 3rd Street, Santhi Nagar,
Adambakkam, Chennai - 600 088.

.. Petitioner

Versus

1. The Appellate Authority /
The Deputy Commissioner (ST) (FAC),
GST - Appeal, Chennai - II,
C.T.Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai - 600 006.

2. The Assistant Commissioner (ST),
Nanganallur Assessment Circle,
Zone - VIII: Chennai - South, Chennai.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the second respondent pertaining to the impugned order dated 18.03.2022 in Reference Number : ZA330322076933L and the records of the first respondent pertaining to the impugned order dated 20.12.2022 in Rc.No.969/2022/A1 and quash the same and consequently direct the respondents to revoke the cancellation of the GST registration of the petitioner's firm.

For Petitioner : Mr.P.Suresh Babu
For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Special Government Pleader

W.P.No.174 of 2023

M/s. K A Infra Developers,
No.18, Balavinayagar Avenue,
Okkiyam Thuraipakkam,
Chennai - 600 097.
Represented by its Managing Partner.

.. Petitioner

Versus

1. The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.
2. The Superintendent (GST),
Government Commercial Tax Office (Range III),
No.692, MHU Complex, Nandanam,
Chennai - 600 035.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the second respondent herein leading to issuance of Impugned order dated 15.11.2021 (vide Reference Number : ZA331121039875P) and quash the same.

For Petitioner	:	Mr.S.Sathyanarayanan
For Respondents	:	Mr.K.Mohanamurali Senior Panel Counsel

W.P.No.1009 of 2023

Tvl. Lotus Enterprises,
Represented by the its sole proprietor,
Mr. Saravanan,

<https://www.mhc.tn.gov.in/judis>



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

No.129, First Floor, Ganapathy Nagar,
Bandikavanur Village, Cholavaram,
Chennai 067.

.. Petitioner

Versus

The Assistant Commissioner (Circle),
Cholavaram Zone III, Chennai North,
Integrated Commercial Taxes Office Complex,
First floor, Elephant Gate Bridge Road,
Vepery, Chennai - 003.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned proceedings on the file of the respondent and quash the order for cancellation of registration dated 14.07.2022 bearing reference No.ZA330722050987A and further, direct the respondent to restore the petitioner's registration bearing GSTIN No.33EGFPS1912E1ZO as expeditiously possible and thus render justice.

For Petitioner	:	Mr.J.Ashish
For Respondent	:	Mr.Haja Nazirudeen, Additional Advocate General assisted by Mr.M.Venkateswaran, Special Government Pleader

W.P.No.1015 of 2023

Tvl. Lakshmi Enterprises,
Represented by the its sole Proprietor,
Mr. Tiruvenkat Balaraman,
No.130B, 1st floor, Ganapathy Nagar,
Bandikavanur Village, Cholavaram,
Chennai 067.

Petitioner

..

Versus



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

The Assistant Commissioner (Circle),
Cholavaram Zone III, Chennai North,
Integrated Commercial Taxes Office Complex,
First floor, Elephant Gate Bridge Road,
Vepery, Chennai - 003.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned proceedings on the file of the respondent and quash the order for cancellation of registration dated 14.07.2022 bearing reference No.ZA330722050937F and further, direct the respondent to restore the petitioner's registration bearing GSTIN No.33AJAPB5763C1ZU as expeditiously possible and thus render justice.

For Petitioner : Mr.J.Ashish
For Respondent : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.1196 of 2023

Siva Blue Metals,
Rep.by its Proprietor Mr.Mohan Magendran
No.4/147, Moovarsampet Main Road,
Tirusoolam, Chennai - 600 100.

.. Petitioner

Versus

1. The Deputy Commissioner (ST),
2nd Floor, MS Nagar, Mukta Gardens,
Chetpet, Chennai - 600 031.
2. The Assistant Commissioner, Pammal (Circle),
No.692, MHU Complex,
3rd Floor Annasalai, Nandanam,
Chennai - 600 035.

.. Respondents



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the order passed by the second respondent in Application Reference number (ARN) AA3310200983841 and Reference Number ZA331220017183C dated 03.12.2020 and quash the same and thereby direct the respondents to revoke the cancellation of the petitioner's GST Registration in GSTIN/UIN: 33ALBPM9892L1ZH and to restore the same.

For Petitioner : Mr.S.V.Vijay Prashanth
For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.1349 of 2023

Tvl. Galaxy Decors,
Represented by its sole proprietor,
Mr.Nagappan Thamilarasu,
No.7, Akbarabad, 2nd Street,
Kodambakkam, Chennai - 024.

.. Petitioner

Versus

The Assistant Commissioner (Circle),
Kodambakkam, Greams Road,
Thousand Lights West, Thousand Lights,
Chennai, Tamil Nadu 600 006.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the impugned proceedings on the file of the respondent and to quash the order for cancellation of registration dated 21.07.2022 bearing reference No. ZA3310722077576A passed by the respondent and further, direct the respondent



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

to restore the petitioner's registration bearing GSTIN No.33AEVPT2918K1ZU as expeditiously possible and thus render justice.

For Petitioner : Mr.J.Ashish
For Respondent : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.1530 of 2023

J.Dhinakaran,
Properitor Sri Sai Baba Agencies,
No.30/19, Bharathi Nagar Main Road,
Nesapakkam, KK Nagar, Chennai - 600 078.

.. Petitioner

Versus

1. The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner
of Commercial Taxes, Ezhilagar,
Chepauk, Chennai - 600 005.
2. The Deputy Commissioner (ST),
GST - Appeal, Chennai - I,
C.T.Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai - 600 006.
3. The Assistant Commissioner (Circle),
No.10A, Ramaswamy Salai,
Thiruvallur Colony, Santhiniketan Colony,
KK Nagar West, KK Nagar, Chennai - 600 078.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, directing the second respondent to quash the impugned order dated 16.09.2022 passed by him RC.No.994/2022/A1 as the same as illegal, arbitrary, malafide and therefore direct the respondents to revoke the cancellation of the petitioner GST



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Registration No.33AHMPD4080AIZX.

For Petitioner : Mr.N.Anangan
For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.2164 of 2023

M/s Durga Electrical Stampings Private Limited,
Represented by its Managing Director : K.Thyagarajan,
62, Developed Plots, Perungudi Industrial Estate,
Perungudi, Tamil Nadu, 600 096.

.. Petitioner

Versus

Assistant Commissioner (Circle),
Sholinganallur (C),
Chennai, Tamil Nadu 600 119.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order No.ZA330119029507M dated 09.01.2019 passed by the respondent and consequently direct the respondent to revoke the cancellation of the petitioner's GST registration bearing No.33AACCD3909L1ZP.

For Petitioner : M/s. S.Gayathri
For Respondent : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.2397 of 2023

<https://www.mhc.tri19.org.in/> Dakshin Speaker Manufacturing Pvt., Ltd.,



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

B4, Phase Ii, MEPZ-SEZ, Tambaram,
Kanchipuram, Tamil Nadu - 600 045.

WEB COPY

.. Petitioner

Versus

The Assistant Commissioner (Circle),
Pallavaram Integrated Building for
Commercial Taxes & Registration
Department (South Tower),
Saidapet, Government Farm Village,
Chennai - 600 035.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records and to quash the order passed by the respondent in Reference Number : ZA33012101464E dated 27.01.2021 in cancelling the GST registration of the petitioner and to consequently direct the respondent to revoke the cancellation of GT registration of the petitioner and thus render justice.

For Petitioner	:	Mr.Karthik Ranganathan
For Respondent	:	Mr.Haja Nazirudeen, Additional Advocate General assisted by Mr.M.Venkateswaran, Special Government Pleader

W.P.No.3285 of 2023

M/s. Pacific International,
Represented by its Partner,
Mr.Mudadasir Ahmed,
No.11/H, 8K, 1st Floor, Nethaji Road,
Ambur, Vellore - 635 802.

.. Petitioner



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Versus

1. State of Tamil Nadu,
Represented by its Principal Secretary,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai - 600 005.

2. The Assistant Commissioner (Circle)
Ambur, Vellore - 635 802.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records leading to the issuance of cancellation order bearing reference No.ZA3307220462022 dated 13.07.2022 by the Second Respondent herein and quash the same, and further direct the respondents to permit the petitioner to file application for seeking revocation of the registration cancellation.

For Petitioner : Mr.Adithya Reddy

For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.3729 of 2023

Tvl. Satorie Home Decors Private Limited,
Rep. by Naina Mohammed (Director),
41/116, Nelson Manickam Road,
Aminjikarai, Chennai 600 029,
Tamil Nadu.

.. Petitioner

Versus



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
Chennai - 600 035.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondent relating to the impugned order in the reference No.ZA3306220632368 dated 16.06.2022 challenging the order dated 16.06.2022 passed by the respondent to quash the same as illegal and arbitrary and devoid of merit and consequentially direct the respondent herein to restore the petitioner's Registration GSTIN 33AAWCS0336C2ZH so as to enable the petitioner for filing monthly returns.

For Petitioner : Mr. R.Sivakumar
For Respondent : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.3730 of 2023

K.S.Venkataraman

.. Petitioner

Versus

The Assistant Commissioner (GST),
Government Commercial Tax Office,
Sozhinanallur Circle,
Chennai East, Chennai.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records and quash the order passed by the respondent by Reference no.ZA330322043579M dated 10.03.2022 and direct the respondent to revoke the cancellation of petitioner's



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

GSTIN Registration No. 33AHOPV7413R17F.

For Petitioner : Mr. G.Saravanabhavan
For Respondent : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.3732 of 2023

Prabhu

.. Petitioner

Versus

1. The Deputy Commissioner (ST),
Appellate Authority, GST Appeal,
Chennai - II, CT Annex Buildings (3rd Floor)
No.1, Greems Road, Chennai 600 006.

2. The Assistant Commissioner (ST),
Vanagaram Assessment Circle, Chennai.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the entire records pertaining to the impugned order in memorandum RC No.981/2022/A1, dated 21.12.2022 passed by the first respondent and confirming the order No.ZA330822027403X, dated 08.08.2022 passed by the second respondent and quash the same illegal, violative and consequently direct the respondents to revoke the cancellation of GST IN Registration No.33ALKPP1484E2Z3.

For Petitioner : Mr.N.Umapathi
For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.4450 of 2023

<https://www.mhc.tn.gov.in/judis>



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Sri Venkateswara Enterprises,
Represented by its Proprietrix,
Sabeetha,
22, 1st floor, Ponnamman Koil Street,
Kottur, Kotturpuram, Chennai,
Tamil Nadu - 600 085.

.. Petitioner

Versus

The Assistant Commissioner (Circle) SGST,
Kotturpuram Assessment Circle,
Chennai.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records on the file of the respondent in reference number ZA330722068190T in FORM GST REG-19 dated 19.07.2022 and to quash the same as illegal, arbitrary and direct the respondent to revoke the cancellation of petitioner's GST Registration No.33FLXPS1081N1Z7.

For Petitioner : Mr. K.Thyagarajan
For Respondent : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.4465 of 2023

M/s. SML Enterprises,
GSTIN: 33ANVPS4990D1ZF,
No.21, 2nd Phase, Max Worth Nagar,
Kolapakkam, Chennai - 600 125.

.. Petitioner

Versus

1. Assistant Commissioner (Circle),
Ayyappanthangal, Zone - XI,
Chennai South, Chennai - 600 035.

<https://www.mhc.tn.gov.in/judis>

2. The Assistant Commissioner (CT),



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Commissionerate - Chennai Outer,
Division - Poonamallee, I Range,
Chennai - 600 056.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order in reference number ZA330422039674O dated 11.04.2022 passed by the first respondent and quash the same and further direct the first respondent to restore the GST Registration No.33ANVPS4990D1ZF of the petitioner in a time bound manner.

For Petitioner : M/s. V.Pushpa
For Respondents : Mr.K. Mohanamurali
Senior Panel Counsel

W.P.No.5401 of 2023

Modaikkal Suresh,
Proprietor of Tvl. Chennai Marine Exports,
New No.43, Old No.21, Ground Floor,
Kalavai Chetty Street, Chintadripet,
Chennai, Tamil Nadu - 600 002.

.. Petitioner

Versus

1. The Deputy Commissioner (ST),
GST - Appeal, Chennai - I,
Chennai - 600 006.
2. The Assistant Commissioner (Circle),
Chintadripet, Chennai- 600 002.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order No.24/2023/A1 dated 03.02.2023 passed by the first respondent and quash the same and consequently direct the second respondent



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

to revoke the cancellation of the petitioner's GST registration bearing GSTIN ZA330722083443N.

For Petitioner : M/s. S.Gayathri
For Respondents : Mr.Haja Nazirudeen,
Additional Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

W.P.No.5743 of 2023

RKT Constructions,
Represented by its Partner,
Mr.R.Krishnamoorthy,
No.74, Kunnavakkam, Salavakkam Via,
Uthiramerur Taluk,
Kancheepuram District - 603 107.

.. Petitioner

Versus

1. The Joint Commissioner (Appeals - II),
O/o The Commissioner of GST &
Central Excise (Appeals - II),
Newry Towers, II Avenue, 12th Main Road,
Anna Nagar, Chennai - 600 040, Tamil Nadu.

2. The Superintendent of CGST & Central Excise,
Kancheepuram, Madurantagam - 1 Range,
Villupuram Division, Tamil Nadu.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the files of second respondent vide impugned order No.ZA3304220131095 dated 05.04.2022 as well as impugned order No.6/2023 (GSTA-II) (JC) dated 09.01.2023 passed by the first respondent and quash as being illegal, void, arbitrary and unconstitutional within such time as this Court may deem fit and proper in the facts and circumstance of the case and render justice.



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

For Petitioner : Mr.K.Thyagarajan
For Respondents : Mr.A.P.Srinivas
Senior Panel Counsel

W.P.No.6930 of 2023

Duraisamy Ravi,
No.54, Kamarajar Road,
TASS Industrial Estate,
Ambattur, Chennai - 600 098.

.. Petitioner

Versus

The Assistant Commissioner (ST),
Pattaravakkam Assessment Circle,
Chennai.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent in his proceedings in Reference Number : ZA330422067964F, quash the order for cancellation of Registration dated 19.04.2022 passed therein.

For Petitioner : Mr.C.Subramanian
For Respondent : Mr.Haja Nazirudeen, Addl. Advocate General
assisted by Mr.M.Venkateswaran,
Special Government Pleader

COMMON ORDER

(Order of the Court was made by R. MAHADEVAN, J.)

The challenge made in all these writ petitions is to the orders passed by the respondent authorities, thereby cancelling the GST registration granted to the petitioners.

2. Today, when the matters were taken up for consideration, the learned
<https://www.mhc.tn.gov.in/judis>



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

Additional Advocate General appearing for the respondents, on instructions, submitted that during the pendency of these writ petitions, the orders impugned herein have been revoked and hence, nothing survives for further adjudication herein.

3. The aforesaid submission made on the side of the respondent authorities, has been fairly conceded by the learned counsel for the petitioners.

4. In view of the above, all these writ petitions are dismissed as having become infructuous. No costs. Consequently, connected miscellaneous petitions are closed.

[R.M.D., J.] [M.S.Q., J.]
09.01.2024

Index : Yes / No
Internet : Yes / No
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To

1. The Joint Commissioner (Appeals-II)
O/o. The Commissioner of GST &
Central Excise (Appeals - II),
Newry Towers, Second Floor,
No.2054/1, II Avenue, 12th Main Road,
Anna Nagar, Chennai - 600 040.

2. The Superintendent of Central Tax,
Range - 1, Vadapalani Division,
Chennai South Commissionerate,
Chennai - 600 040.

3. The Deputy Commissioner (ST) (GST) - Appeal,
Salem & Erode, Commercial Taxes Building,
Brough Road, Erode.



W.P.Nos. 30289, 33766 and 35062 of 2022, 174, 1009, 1015, 1196, 1349, 1530, 2164, 2397, 3285, 3729, 3730, 3732, 4450, 4465, 5401, 5743 and 6930 of 2023

4. The Assistant Commissioner (Circle) GST,
Tirupur Division, First Floor,
Kumaran Shopping Complex,
Kumaran Road, Tirupur - 641 601.
5. The Appellate Authority /
The Deputy Commissioner (ST) (FAC),
GST - Appeal, Chennai - II,
C.T.Annexe Building, 3rd Floor,
No.1, Greams Road, Chennai - 600 006.
6. The Assistant Commissioner (ST),
Nanganallur Assessment Circle,
Zone - VIII: Chennai - South, Chennai.
7. The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner
of Commercial Taxes, Ezhilagam,
Chepauk, Chennai - 600 005.
8. The Superintendent (GST),
Government Commercial Tax Office (Range III),
No.692, MHU Complex, Nandanam,
Chennai - 600 035.
9. The Assistant Commissioner (Circle),
Cholavaram Zone III, Chennai North,
Integrated Commercial Taxes Office Complex,
First floor, Elephant Gate Bridge Road,
Vepery, Chennai - 003.
10. The Deputy Commissioner (ST),
2nd Floor, MS Nagar, Mukta Gardens,
Chetpet, Chennai - 600 031.
11. The Assistant Commissioner, Pammal (Circle),
No.692, MHU Complex,
3rd Floor Annasalai, Nandanam,
Chennai - 600 035.



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12. The Assistant Commissioner (Circle),
Kodambakkam, Greaves Road,
Thousand Lights West, Thousand Lights,
Chennai, Tamil Nadu 600 006.
13. The Commissioner of Commercial Taxes,
Office of the Principal and Special Commissioner
of Commercial Taxes, Ezhilagar,
Chepauk, Chennai - 600 005.
14. The Deputy Commissioner (ST),
GST - Appeal, Chennai - I,
C.T. Annexe Building, 3rd Floor,
No.1, Greaves Road, Chennai - 600 006.
15. The Assistant Commissioner (Circle),
No.10A, Ramaswamy Salai,
Thiruvallur Colony, Santhiniketan Colony,
KK Nagar West, KK Nagar, Chennai - 600 078.
16. Assistant Commissioner (Circle),
Sholinganallur (C),
Chennai, Tamil Nadu 600 119.
17. The Assistant Commissioner (Circle),
Pallavaram Integrated Building for
Commercial Taxes & Registration
Department (South Tower),
Saidapet, Government Farm Village,
Chennai - 600 035.
18. The Principal Secretary,
State of Tamil Nadu,
Commercial Taxes Department,
Ezhilagam, Chepauk, Chennai - 600 005.
19. The Assistant Commissioner (Circle)
Ambur, Vellore - 635 802.



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20. The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
Chennai - 600 035.
21. The Assistant Commissioner (GST),
Government Commercial Tax Office,
Sozhinanallur Circle,
Chennai East, Chennai.
22. The Deputy Commissioner (ST),
Appellate Authority, GST Appeal,
Chennai - II, CT Annex Buildings (3rd Floor)
No.1, Greems Road, Chennai 600 006.
23. The Assistant Commissioner (ST),
Vanagaram Assessment Circle, Chennai.
24. The Deputy Commissioner (ST),
GST - Appeal, Chennai - I,
Chennai - 600 006.
25. The Assistant Commissioner (Circle),
Chintadripet, Chennai- 600 002.
26. The Joint Commissioner (Appeals - II),
O/o The Commissioner of GST &
Central Excise (Appeals - II),
Newry Towers, II Avenue, 12th Main Road,
Anna Nagar, Chennai - 600 040, Tamil Nadu.
27. The Superintendent of CGST & Central Excise,
Kancheepuram, Madurantagam - 1 Range,
Villupuram Division, Tamil Nadu.
28. The Assistant Commissioner (ST),
Pattaravakkam Assessment Circle,
Chennai.



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R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

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5743 and 6930 of 2023

09.01.2024