IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.07.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.29934 of 2023
and
W.M.P.No.29592 of 2023

M. Prem Kumar,
Proprietor PREM ENTERPRISES ... Petitioner

Versus

The Assistant Commissioner (ST),
Madhavaram: Zone III, Chennai North,
1st Flr, Integrated Commercial Taxes Office Complex,
1st Floor, Survey No.1257/3, Elephant Gate Road,
Vepery, Chennai – 600 003. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India pleased to issue a Writ of Certiorarified Mandamus, to call for records of the respondent in the impugned order of cancellation of GSTIN No: 33AMKPP1812D1ZG with the effect from 01.07.2017 in ZA330623117951P dated 24.06.2023 and quash the same and consequently direct the respondent to permit the petitioner to operate his business in a new premises.

For Petitioner : Mr. R. Swarnavel
For Respondent : Mr. C. Harsh Raj,
Additional Government Pleader (Tax)

ORDER

An order of cancellation of the petitioner's GST registration is challenged in this writ petition. Pursuant to the show cause notice dated 05.06.2023, the petitioner's GST registration was cancelled vide order dated 26.04.2023 w.e.f. 01.07.2017. The present writ petition was filed in the said facts and circumstances.

2. Learned counsel for the petitioner submits that the show cause notice was uploaded on the portal, but not communicated to the petitioner through any other mode. Until the petitioner endeavoured to file GST returns for the month of May 2023, he submits that the petitioner was unaware of such cancellation. Immediately upon coming to know of the cancellation, he submits that the petitioner sought revocation of cancellation by application dated 26.09.2023. He further submits that the petitioner is unable to carry on business in view of the cancellation. He points out that the petitioner has sufficient documentary evidence to establish that he carries on business at the principal place of business and that the cancellation was the result of the petitioner not being available at the place of business on the date of GST official's visit to such place of

business.

3. Mr. C. Harsha Raj, learned Additional Government Pleader, appears on behalf of the respondent. He submits that the cancellation was on account of the petitioner not conducting business from the declared place of business. Consequently, he submits that the ratio of *Suguna cut piece* case would not apply to this case.

4. The petitioner placed on record the application dated 26.09.2023 seeking to revoke the cancellation. Learned counsel for the petitioner submits that documentary evidence is available to establish that the petitioner carries on business at the principal place of business. In these facts and circumstances, the interest of justice warrants that the petitioner's application for revocation be considered and disposed of in accordance with law.

5. For reasons aforesaid, W.P.No.29934 of 2024 is disposed of by directing the respondent to consider and dispose of the application dated 26.09.2023 seeking revocation of cancellation of GST registration, without

going into the question of limitation, in accordance with law. Such application shall be disposed of within a period of two months from the date of receipt of a copy of this order after providing a reasonable opportunity, including a personal hearing, to the petitioner. No costs. Consequently, the connected miscellaneous petition is also closed.

02.07.2024

Index : No
Speaking Order : Yes
Neutral Case Citation:No

klt

To

The Assistant Commissioner (ST),
Madhavaram: Zone III, Chennai North,
1st Flr, Integrated Commercial Taxes Office Complex,
1st Floor, Survey No.1257/3, Elephant Gate Road,
Vepery, Chennai – 600 003.

SENTHILKUMAR RAMAMOORTHY,J.

klt

W.P.No.29934 of 2023
and
W.M.P.No.29592 of 2023

02.07.2024