



W.P.No.30688 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

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Shanmugam,
Rep by its Proprietor E.Shanmugam,
No.2, Gangaianman Kovil Street,
Kalivanthapattu,
Kairampedu Post,
Chengalpattu 603 202.

... Petitioner

Vs.

Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, First Floor, First Main Road,
Anna Nagar, Chengalpattu 603 001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, to direct the respondent to consider the petitioner's application dated 21.03.2024 for condonation of Delay of Revocation of Cancellation of Registration and conclude the appeal and pass an order as expedite.



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For Petitioner : Mr.E.Sathiyaraj
For Respondent : Mr.C.Harsha Raj,
Additional Government Pleader

ORDER

This writ petition has been filed to direct the respondent to consider and dispose of the petitioner's application dated 21.03.2024.

2. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that due to the health issues of the petitioner, he was hospitalised and hence, he was unable to file his returns from the period of April, 2023 onwards. Due to the non-filing of returns, the GST Registration of the petitioner was canceled by the respondent vide order dated 19.12.2023. Thereafter, the petitioner filed an application dated 21.03.2024 for condonation of delay of revocation of cancellation of Registration. However, the same was not at all considered by the respondent till date. Hence, this petition



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has been filed.

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4. In reply, the learned Additional Government Pleader appearing for the respondent would requests this Court to pass appropriate orders directing the respondent to consider and dispose of the representation made by the petitioner.

5. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

6. In the case on hand, it is clear that the GST Registration of the petitioner was canceled by the respondent vide order dated 19.12.2023. Thereafter, the petitioner filed an application dated 21.03.2024 for condonation of delay in revocation of cancellation of Registration. However, the same was not considered by the respondent till date.

7. In view of the above, this Court directs the respondent to



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consider the application filed by the petitioner dated 21.03.2024 and dispose of the same on its own merits and in accordance with law within a period of 8 weeks from the date of receipt of a copy of this order.

8. With the above directions, this writ petition is disposed of. No costs.

18.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, First Floor, First Main Road,
Anna Nagar, Chengalpattu 603 001.



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KRISHNAN RAMASAMY.J.,

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