



W.P. No.31491 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.31491 of 2023

and

W.M.P.No.31122 of 2023

M/s.Lawns "N" Landscapes,
Represented by its proprietor,
S.Priyanga Gandhi,
No.38/1B, Middle Street, JA Sithamur,
Koovamur Post, Tirukovilur Taluk,
Kallakurichi 605 766.

.. Petitioner

Vs.

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

2. The Assistant Commissioner (ST),
Maraimalainagar Assessment Circle,
Maraimalai Nagar-Zone XII, Chennai - South,
Chennai 600 035.

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the 2nd respondent order dated 24.02.2023 in Reference



W.P. No.31491 of 2023

Number:ZA330223125015B and the records of the 1st respondent pertaining to the impugned order dated 12.09.2023 passed in RC.885/2023/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.TNC.Kaushik
Additional Government Pleader

ORDER

The writ petition is filed challenging the impugned order dated 24.02.2023 in Ref.No.ZA330223125015B for cancellation of registration passed by the 2nd respondent and the impugned order dated 12.09.2023 passed in RC.885/2023/A1 passed by the 1st respondent.

2. To appreciate the above contention it may be relevant to extract the relevant portion of the order of cancellation of registration :

“Order for Cancellation of Registration

This has reference to your reply dated 16/02/2023 in response to the notice to show cause dated 07/02/2023

Whereas no reply to notice to show cause has been submitted;



W.P. No.31491 of 2023

WEB COPY

The effective date of cancellation of your registration is 01/01/2023

Determination of amount payable pursuant to cancellation:

Accordingly, the amount payable by you and the computation and basis thereof is as follows:

The amounts determined as being payable above are without prejudice to any amount that may be found to be payable you on submission of final return furnished by you.

You are required to pay the following amounts on or before 06/03/2023 failing which the amount will be recovered in accordance with the provisions of the Act and rules made thereunder.

<i>Head</i>	<i>Central Tax</i>	<i>State Tax /UT Tax</i>	<i>Integrated Tax</i>	<i>Cess</i>
<i>Tax</i>	0	0	0	0
<i>Interest</i>	0	0	0	0
<i>Penalty</i>	0	0	0	0
<i>Others</i>	0	0	0	0
<i>Total</i>	0.0	0.0	0.0	0.0

3. To the contrary, the learned counsel for the respondent would submit that an appeal was filed by the petitioner against the impugned order of cancellation of registration dated 04.02.2023, after a period of 6 months from passing of such order. The same was rejected on ground that the appeal is barred by limitation under Section 107 of the GST Act.



W.P. No.31491 of 2023

WEB COPY

4. Considering the arguments of both sides I am of the view that the order of cancellation of registration itself is patently arbitrary inasmuch as it does not give any reason for cancellation, which has a serious bearing on the petitioner right guaranteed under the Constitution.

5. In view thereof the impugned order of cancellation of registration dated 24.02.2023 is set aside. It is open to the respondent authority to issue a fresh notice and to proceed in accordance with law.

6. Accordingly, the writ petition stands disposed of. No cost. Consequently, connected miscellaneous petition is closed.

26.11.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

spp



W.P. No.31491 of 2023

To:

WEB COPY

1. The Appellate Authority / The Deputy
Commissioner (ST),
GST-Appeal, Chennai -II,
3rd Floor, CT Annexe Building,
No.1, Greams Road, Chennai 600 006.
2. The Assistant Commissioner (ST),
Maraimalainagar Assessment Circle,
Maraimalai Nagar-Zone XII, Chennai - South,
Chennai 600 035.



WEB COPY



W.P. No.31491 of 2023

MOHAMMED SHAFFIQ, J.

spp

W.P. No.31491 of 2023
and
W.M.P.No.31122 of 2023

26.11.2024