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W.P.(MD).Nos.1864 & 1929 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**

W.P.(MD).Nos.1864 & 1929 of 2023

and

WMP.(MD).Nos.1649 & 1708 of 2023

S.Gnanagurusamy,
Proprietor,
M/s. S.G.UmaDharshan Builders,
3/469, North Street,
Sethuramalingapuram, Salvarpatti,
Sivakasi, Viruthunagar - 626 128.

.. Petitioner in WP.MD.No.1864 of

2023

Karuppaiah Ponraj
Proprietor, M/s. PVK Construction,
2/319, Nadhikudi, Sivakasi,
Viruthunagar - 626 124.

.. Petitioner in WP.MD.No.1929 of 2023

Versus

1. The Deputy Commissioner,
Office of the Commissioner of
GST & Central Excise (Appeals),
Madurai.

2. The Assistant Commissioner of
GST & Central Excise, (Circle),
Sivakasi - II, Sivakasi,



W.P.(MD).Nos.1864 & 1929 of 2023

Virudhunagar District.
WPs

.. Respondents in both

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Prayer in W.P.(MD).No.1864 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 Impugned order of cancellation of GST Registration of the Petitioner's Firm by the second respondent dated 25.04.2022 vide order No.ZA3304220975510 and the consequential order of Rejection of Appeal by the first respondent dated 25.01.2023 and quash the same and issue a consequential direction directing the respondents herein to restore the GST Registration of the Petitioner's firm vide GST No.33BEVPG1956B1ZL.

Prayer in W.P.(MD).No.1929 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 Impugned order of cancellation of GST Registration of the Petitioner's Firm by the second respondent dated 25.04.2022 vide order No.ZA330422097542N and the consequential order of Rejection of Appeal by the first respondent dated 25.01.2023 and quash the same and issue a consequential direction directing the respondents herein to restore the GST Registration of the Petitioner's firm vide GSTIN 33ATWPP9069P2ZB.

For Petitioners : M/s.Lakshmi Gopinathan
for M/s.Polax Legal Solutions in both WPs

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



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COMMON ORDER

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

The learned counsel appearing for the petitioners sought permission of this Court to withdraw these writ petitions. She has also made an endorsement to that effect in the Court bundles.

2. In view of the submission and endorsement made by the learned counsel for the petitioners, these writ petitions are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

J.]

[R.M.D., J.]

[M.S.Q.,

09.01.2024

Index : Yes / No
Internet : Yes / No
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To

1. The Assistant Commissioner (ST)
Maraimalai Nagar Assessment
GST Building, No.4/109,
Bangalore NH Road,
Varadharajapuram, Chennai - 600 123.

2. The Deputy Commissioner (ST)
GST Appeals - Chennai - II,

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



No.1, Greams Road,
Chennai - 600 006.

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MOHAMMED SHAFFIQ, J.

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09.01.2024