



WEB COPY



W.P. No.32576 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.32576 of 2024

and

W.M.P.No.35406 of 2024

Ganesan M/A 45 years,
S/o Munnusamy,
Prop.Sri Ganesh Glass and Plywoods,
No.2/1, Kambar Street,
Mogappair West, Chennai 58.
(G.S.T.No.33AMFPG1450R1ZZ)

.. Petitioner

Vs.

1. The Principal Commissioner,
Office of the Principal Commissioner,
GST Bhavan,
Nungambakkam, Chennai 34.

2. The Superintendent,
Range-V, Ambattur Division,
Chennai North, Chennai.

3. Thangaraj

.. Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the show cause notice and the suspension order of the 2nd respondent in Ref.No.ZA330924305330Z dated 27.09.2024 in



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connection with petitioner GST Registration No.33AMFPG1450R1ZZ and the consequential cancellation order of the 2nd respondent by his proceedings in Ref.No.ZA331024125279U dated 24.10.2024 in connection with petitioner GST Registration No.33AMFPG1450R1ZZ and quash the same and further direct the 2nd respondent to restore the petitioner's GST Registration No.33AMFPG1450R1ZZ granted under GST Act 2017.

For Petitioner : Mr.K.K.Senthilvelan
Senior Advocate for
Mr.M.Rajkumar

For R1 and R2 : Mr.Rajnish Pathiyil
Special Government Pleader

For R3 : Given up

ORDER

The present writ petition is filed challenging the order of cancellation of the registration certificate dated 24.10.2024, which proceeds to state that the petitioner is not carrying on business in the declared place of business.

2. After submitting for a brief while the learned counsel for the petitioner would submit that they had already filed a revocation petition and the respondents may be directed to dispose of the same.



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3. The learned counsel for the respondent would submit that the petitioner ought to produce documents set out in Rule 8(4) of the TNGST Rules for proof of place of business.

4. The learned counsel for the respondent on instructions would submit that the revocation petition filed by the petitioner would be considered and orders would be passed within a period of 2 weeks from the date of receipt of a copy of this order after affording the petitioner a reasonable opportunity of hearing. It is open to the petitioner to submit additional submission / representation along with relevant documentary evidence including electricity bill etc., the same would be considered and orders would be passed by the respondent.

5. Accordingly, the writ petition stands disposed of. Consequently, connected miscellaneous petition is closed.

05.12.2024

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

spp



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To:
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MOHAMMED SHAFFIQ, J.

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