



WEB COPY



W.P. No.34905 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34905 of 2024

and

W.M.P. Nos.37849 and 37852 of 2024

Tvl.Star Enterprises,
Represented by its Proprietor Mr.Abdul Rasheed,
No.39, Thiruneermalai Main Road,
Thiruneermalai, Chengalpattu-600 044.

... Petitioner

Vs.

The Superintendent-CGST,
Thirumudivakkam Range,
Chengalpattu-600 044.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records of the Respondent's order dated 04.09.2024 in Reference No.ZA330924020875F and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.S.Gurumoorthy,
Central Government Standing Counsel

ORDER

The present writ petition is filed challenging the order of cancellation dated 04.09.2024 on the limited ground that it proceeds on the basis that the petitioner filed no reply to the show cause notice dated 23.08.2024. Though, the



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petitioner in fact filed reply vide letter dated 02.09.2024 in response to the notice proposing cancellation of registration certificate. The impugned order thus suffers from non-application of mind to the material on record.

2. The petitioner is engaged in the business of metal scrap and registered under the Goods and Services Tax Act, 2017. During the relevant period, the petitioner had filed its return and paid appropriate taxes. While so, a show cause dated 23.08.2024 was issued to the petitioner on the premise that the registration certificate issued to the petitioner is liable to be cancelled for the following reasons:

i) Rule 21(a) – person does not conduct any business from declared place of business.

ii) Rule 21(b) – person issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the rules made thereunder.

3. In response, the petitioner submitted its reply dated 02.09.2024, wherein it was stated that the petitioner was carrying on business in the declared place of business and that he had purchased material and engaged in supply of material for manufacture of furnace along with electricity bills. Further, without



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getting into what was contained in the reply, this Court finds that the impugned order proceeds on the basis that no reply was submitted, which shows error apparent on the face of the record, a fact not disputed by the learned counsel for the Respondent.

4. In view thereof, the impugned order is set aside. It is open to the petitioner to file further reply/objections within a period of 2 weeks from the date of receipt of a copy of this order. If any such additional objections / documents are filed, the same shall be considered by the Respondent and orders passed afresh in accordance with law, after affording the petitioner a reasonable opportunity of hearing.

5. The writ petition stands disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

26.11.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.



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To:
The Superintendent-CGST,
Thirumudivakkam Range,
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