



WEB COPY



W.P. No.38716 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.38716 of 2024

and

W.M.P.Nos.41915, 41916, 41918 and 41919 of 2024

M/s.Vrishti Mercantile,
Rep. by its partner,
Mr.Mukesh Kothari,
No.24, Padalam Sugar Mill Road,
Palayanur, Palayanur Village,
Maduranthakam, Chengalpattu 603 308.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Maduranthakam Assessment Circle,
Maduranthakam.

.. Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the respondent in Reference No.ZA331024045021G issued in Form GST REG-17 dated 09.10.2024 and to quash the same as issued contrary to the provisions of the CGST/TNGST Act, 2017 and also issued in violation of the principles of natural justice and to further direct the respondent to revoke the suspension of the petitioner's registration certificate issued under the CGST / TNGST Act, 2017.

For Petitioner : Mr.P.Rajkumar

For Respondent : Ms.Amrita Dinakaran
Government Advocate



W.P. No.38716 of 2024

ORDER

WEB COPY The present writ petition is filed challenging the impugned proceedings dated 09.10.2024, which is the show cause notice for cancellation of registration certificate.

2. It is submitted by the learned counsel for the petitioner that the petitioner is a dealer in TMT Bars and is registered under the GST Act. The show cause notice for cancellation of registration certificate was issued to the petitioner on 09.10.2024, wherein it proceeds on the basis that the petitioner had issued invoices or bills without supply of goods or services in violation of provisions of the Act thereby attracting Rule 21(b) of the GST Rules. Further, vide proceedings dated 09.10.2024, the petitioner's registration certificate was suspended and the petitioner was directed to appear before the respondent on 16.10.2024. It is further submitted by the learned counsel for the petitioner that in view of the suspension of the registration certificate they are unable to carry on their business causing undue hardship and also infringing on their constitutional rights.

3. The learned counsel for the petitioner would place on record the



W.P. No.38716 of 2024

petitioner's letter dated 22.11.2024, wherein they submitted their reply to the show cause notice and also prayed for withdrawing the impugned notice and to revoke the suspension of the registration certificate.

4. The learned counsel for the petitioner would also request that the respondent may consider their letter dated 22.11.2024 and pass orders in respect of the impugned proceedings within a stipulated time frame, to which the learned counsel for the respondent would submit that they would consider the letter dated 22.11.2024 and pass orders within a period of 2 weeks from the date of receipt of a copy of this order.

5. Since doubts were expressed as to whether the letter dated 22.11.2024 has in fact been served on the respondent authorities, the learned counsel for the petitioner would submit one more copy to the respondent authorities to enable them to consider the same and pass orders.

6. The respondent is directed to consider the petitioner's letter dated 22.11.2024 and pass orders within a period of 2 weeks from the date of receipt of a copy of this order after affording the petitioner a reasonable



W.P. No.38716 of 2024

opportunity of hearing.

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7. Accordingly, the writ petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.12.2024

Speaking (or) Non Speaking Order
Index : Yes/ No
spp

To:

The Assistant Commissioner (ST),
Maduranthakam Assessment Circle,
Maduranthakam.



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W.P. No.38716 of 2024

MOHAMMED SHAFFIQ, J.

spp

W.P. No.38716 of 2024
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18.12.2024