BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.4300 of 2024

Tvl.Palusamy Saravanakumar ... Petitioner

Vs

The State Tax Officer,
Madurai Rural West,
Madurai. ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the respondent in Reference No.ZA330240450267, dated 08.02.2024 with effect from 11.10.2023 and quash the same and consequently direct the respondents to revoke the cancellation of the petitioner's GSTIN:33AXCPS2217G1ZS.

For Petitioner : Mr.Raja Karthikeyan
For Respondent : Mr.A.Baskaran
Additional Government Pleader

O R D E R

The petitioner, who is a works contractor registered with the TNGST Act, 2017 has filed this writ petition challenging the order of cancellation of the petitioner's registration, dated 08.02.2024.

2.The learned counsel appearing for the petitioner submits that the petitioner has appointed a private auditor to submit his returns properly. However, due to his ill-health, the returns in GSTR-3B could not be filed in time. He further submits that the petitioner is not aware of the show cause notice, dated 11.10.2023 issued by the respondent through online. Therefore, he is not in a position to reply the show cause in time. He further submits that since the GSTN number is mandatory for running his business and in view of the cancellation of his registration, his livelihood is affected and therefore, he prays this Court to quash the impugned order.

3.Mr.A.Baskaran, learned Additional Government Pleader, who takes notice for the respondent submits that the impugned order, cancelling the petitioner's registration has been passed only on 08.02.2024 after providing sufficient opportunity to the petitioner. If the petitioner is having bonafide reasons, he can approach the authority under Section 30(1) of the TNGST Act, 2017.

4.This Court considered the rival submissions made and also perused the materials placed on record.

5.The petitioner, a works contractor has approached this Court with a grievance that the respondent Department has cancelled the GST registration by the order impugned in this writ petition. The petitioner has taken a stand that since the show cause notice has been issued on 11.10.2023 through online, he is not aware of the same. On the side of the respondent, it is stated that the petitioner is having a remedy under Section 30(1) of the TNGST Act, 2017. For better appreciation, the relevant provision is extracted as under:-

> "30. (1) Subject to such conditions as may be prescribed, any registered person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order."

6.In view of the above, this writ petition is disposed of with a liberty to the petitioner to invoke Section 30(1) of the TNGST Act, 2017 for revocation of cancellation of GST Registration and in such event, the respondent shall consider the case of the petitioner as expeditiously as possible. No costs.

26.02.2024

NCC:Yes/No
Index:Yes/No
Internet:Yes
vrn

To

The State Tax Officer,
Madurai Rural West,
Madurai.

B.PUGALENDHI, J.

vrn

Order made in
W.P(MD)No.4300 of 2024

26.02.2024