



W.P.(MD) No.4426 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.4426 of 2024
and
W.M.P.(MD)No.4265 of 2024

Sri Ganesh Lorry Service,
Represented by its Proprietor Ranga Raj Veera Perumal.
Vs.

... Petitioner

The Assistant Commissioner (Circle),
Tuticorin-I Assessment Circle,
Commercial Tax Building,
Tuticorin.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records of the respondent in Reference No.ZA330818034343L dated 27.08.2018 and reference No.ZA330920099918Y dated 28.09.2020 and to quash the same as illegal, arbitrary and direct the respondent to revoke the cancellation of petitioner's registration under GST Act bearing GSTIN:33AFMPR1893R2ZG.

For petitioner : Mr.P.Selvakumar
For respondent : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order rejecting the application for revocation of cancellation of the petitioner's GST registration on 28.09.2020. Earlier, the petitioner's GST registration was cancelled *vide* Order for Cancellation of Registration dated 27.08.2018 with effect from 01.12.2017. However, the petitioner has now approached this Court long after the cancellation of GST registration.

3. The learned counsel for the petitioner submits that the issue is squarely covered by the decision rendered by this Court in ***Tvl.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and others, in W.P.Nos.25048, 25877, 12738 of 2021 and etc., batch (decided on 31.01.2022)***, which has been followed in the case of ***Tvl.Natarajapathy Textiles, rep. by its Partner, A.Siva Prakasam Vs.The Commissioner of Commercial Taxes, O/o. the Principal and***



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Special Commissioner of Commercial Taxes, Chennai and another in W.P. (MD)No.3181 of 2022 (decided on 22.03.2022) and in the case of M/s.Jaya Ram Cards, rep. by its Proprietor M.Jeyaram Vs. The Superintendent, Rajapalayam-I Range, Virudhunagar in W.P.(MD)No.9462 of 2024 (decided on 18.04.2024).

4. In view of the same, this Writ Petition is allowed, subject to the petitioner complying with the conditions imposed in ***Tvl.Suguna Cutpiece Center***'s case (cited supra). No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

10.07.2024

To

The Assistant Commissioner (Circle),
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C.SARAVANAN, J.

apd

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