



W.P.(MD) No.11617 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.11617 of 2024

Tvl.Sree Shanmuga Medical,
represented by its Proprietor,
S.Suthakaran

... Petitioner

/vs./

1.The Commissioner of CGST and Central Excise,
O/o. the Commissioner of CGST and Central Excise,
Central Revenue Building,
Bibikulam,
Madurai 625 002.

2.The Superintendent,
Vengalakadai Street,
Central Revenue Building,
No.4, Lal Bhahadur Shastri Road,
Bibikulam,
Madurai 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to impugned order of cancellation of Registration in Reference No. ZA330323073533U dated 15.03.2023 and direct the respondents to revoke the



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cancellation of petitioner's GSTIN. 33AOPPS1125R1ZD.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

Mr.N.Dilip Kumar, learned Senior Standing Counsel takes notice for the respondents.

2.The petitioner is before this Court against the cancellation of GST registration in Form GST REG-19 on 15.03.2023, which precedes the show cause notice dated 08.10.2022.

3.The reason for cancellation is for the alleged failure of the petitioner to file returns for the continues period of 6 months.

4.The issue is now covered partly in favour of the petitioner by balancing the interest of the Revenue in terms of the decision of this Court in ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST) and***



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another reported in **(2022) 99 GSTR 386 (Mad)**, which has also been followed recently by this Court in ***W.P.(MD) No.31271 of 2023 (Tvl.Blue Diamond Engineers, rep. by its Proprietor, V.Rajan, Kanyakumari District Vs. The Commissioner of Commercial Taxes, Chennai and other)*** dated 29.04.2024.

5.Considering the same, the petitioner is directed to comply with the directions stipulated in ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST) and another*** reported in **(2022) 99 GSTR 386 (Mad)**. Subject to the petitioner complying with the conditions stipulated therein, the impugned order shall stand quashed.

6.The Writ Petition stands allowed at the time of admission, accordingly.

No costs.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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