



W.P.(MD) No.12490 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 14.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.12490 of 2024
and
W.M.P.(MD)No.11143 of 2024**

Valamburi

... Petitioner

Vs.

Commercial Tax Officer,
Mudukulathur,
Ramanathapuram.

... 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 his order in reference No.ZA3301230360383 dated 09.01.2023 and quash the same as illegal and unjustified and further direct the respondent to revoke the cancellation of the registration certificate under GST Act bearing GSTIN/UIN:33ASIPV9908J1Z2.

For petitioner : Mr.A.Satheesh Murugan

For respondent : Mr.R.Suresh Kumar
Additional Government Pleader



W.P.(MD) No.12490 of 2024

WEB COPY

ORDER

Heard learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. The petitioner is before this Court challenging the impugned order of the cancellation of registration on 09.01.2023, which precedes the notice of cancellation of the registration on 09.12.2022.

3. It is noticed that the impugned order has been passed as the petitioner has failed to reply to the same. The impugned order also records that there is no other liability of the petitioner.

4. Be that as it may, the issue is covered by the decision rendered by this Court in the case of *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 Special*



W.P.(MD) No.12490 of 2024

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)

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

14.06.2024

To
Commercial Tax Officer,
Mudukulathur,
Ramanathapuram.



WEB COPY



W.P.(MD) No.12490 of 2024

C.SARAVANAN, J.

apd

W.P.(MD) No.12490 of 2024

14.06.2024