



W.P.(MD) No.13745 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.13745 of 2024
and
W.M.P.(MD)No.12088 of 2024**

S.Suthakar

... Petitioner

Vs.

The Assistant Commissioner,
Theni-II (Andipatti) Circle,
Theni.

... 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 ZA330923017602T dated 05.09.2023 and to quash the same as it is illegal and unjustified and further direct the respondent to revoke the cancellation of the registration certificate under GST Act bearing GSTIN/UIN: 33JSMPS5990A1Z9.

For petitioner : Mr.A.Satheesh Murugan
For respondents : Mr.R.Suresh Kumar
Additional Government Pleader



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ORDER

This Writ Petition has been filed for the following relief:

“To call for the records of the respondent in ZA330923017602T dated 05.09.2023 and to quash the same as it is illegal and unjustified and further direct the respondent to revoke the cancellation of the registration certificate under GST Act bearing GSTIN/UIN:33JSMPS5990A1Z9.”

2. By the impugned order dated 05.09.2023, the respondent has cancelled the registration of the petitioner with effect from 31.08.2023.

3. The learned counsel for the petitioner and the learned Additional Government Pleader for the respondent has confirmed that the issue is now 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

27.06.2024

To

The Assistant Commissioner,
Theni-II (Andipatti) Circle,
Theni.



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C.SARAVANAN, J.

apd

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