BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **03.07.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.14429 of 2024

Natesan Saradhamani,
Proprietrix of M/s.Saradha Agency. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Tuticorin-I Assessment Circle,
Commercial Tax Buildings,
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 on the file of the respondent in Reference No.ZA3307230598335A dated 13.07.2023 and to quash the same as illegal, arbitrary and direct the respondents to revoke the cancellation of petitioners GSTN registration No:33AHDPS2949A2ZK.

For petitioner : Mr.N.Sudalaimuthu
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 learned Additional Government Pleader for the respondent after dispensing with the requirements to file counter for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 13.07.2023 issued in form GST REG-19 cancelling the petitioner's GST registration retrospectively, with effect from 30.06.2023. The impugned order has preceded the show cause notice dated 28.06.2023. However, the petitioner has not replied to the same. Hence, it is submitted that one opportunity may be given to explain the case.

3. The above submission is opposed by the learned Government Advocate for the respondent, on the ground that the Writ Petition is hopelessly time barred and therefore, liable to be dismissed, on account of latches, in the light of the decision of the Hon'ble Supreme Court in the case of ***Assistant Commissioner (CT) LTU, Kakinada and others vs. Glaxo Smith Kline Consumer Health Care***

Limited reported in ***2020 SCC Online SC 440.***

4. This Court has considered the difficulties for cancelling the GST registration and it would further loss for the revenue of the assessee, whose registration has been cancelled, as per 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).***

5. In view of the same, this Writ Petition is allowed by setting aside the impugned order, subject to the petitioner complying with the conditions imposed in ***Tvl.Suguna Cutpiece Center***'s case (cited supra). No costs.

Index : Yes / No
Internet : Yes / No
apd

03.07.2024

To
The Assistant Commissioner (ST),
Tuticorin-I Assessment Circle,
Commercial Tax Buildings,
Tuticorin.

C.SARAVANAN, J.

apd

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