



W.P.(MD) No.14755 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.14755 of 2024
and
W.M.P.(MD)No.12947 of 2024**

Tvl.New Lucky Travels,
Represented by its Proprietor.

... Petitioner

Vs.

The Superintendent,
West Veli Street,
Madurai West Range,
Madurai.

... 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.ZA330322069543R dated 17.03.2022 and quash the same as it is illegal and unjustified and further direct the respondent to revoke the cancellation of Registration Certificate under the GST Act, 2017 bearing GSTIN/UIN:33ASIPV9908J1Z2.

For petitioner : Mr.A.Satheesh Murugan
For respondent : Mr.J.K.Jayaselan
Government Advocate



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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 Government Advocate for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order cancelling the petitioner's GST registration on 17.03.2022 with effect from the same date, pursuant to the Show Cause Notice dated 03.03.2022. The petitioner has not replied the same, 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).***

4. A similar issue came up before this Court in ***W.P.(MD).No.13745 of 2024 vide order dated 27.06.2024 in the case of S.Sudhakar vs. The Assistant***



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Commissioner, Theni and the following order was passed:

“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 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.”

5. 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

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To
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C.SARAVANAN, J.

apd

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