



W.P.(MD) No.16213 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 22.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.16213 of 2024
and
W.M.P.(MD) Nos.14095 and 14096 of 2024**

M/S.Sivapriya Traders,
represented by its Proprietor,
Gurusamy

... Petitioner

/vs./

Superintendent,
Office of the Assistant Commissioner of
Commercial Taxes,
SH.40, Tenkasi Range,
Tamil Nadu 627 818.

... 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 pertaining to the order passed by the respondent in Order No.ZA330624058641M dated 14.06.2024 and quash the same as illegal and remand the matter for reconsideration.

For Petitioner : Mr.S.Muthu Kumar Raja



W.P.(MD) No.16213 of 2024

WEB COPY

For Respondent : Mr.R.Nanda Kumar
Senior Standing Counsel

ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

2.In this Writ Petition, the petitioner has challenged the impugned order dated 14.06.2024 cancelling the registration with effect from 13.07.2019. However, the petitioner has now approached this Court seeking for a aforesaid relief.

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)***, 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.***



W.P.(MD) No.16213 of 2024

(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 petitions are closed.

Index : Yes / No
Internet : Yes / No
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W.P.(MD) No.16213 of 2024

C.SARAVANAN, J.

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W.P.(MD) No.16213 of 2024

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