



W.P.(MD) No.16233 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.16233 of 2024

Sappanipillai Kannan

... Petitioner

/vs./

The Assistant Commissioner,
Theni-I,
Commercial Taxes Buildings,
Theni District.

... 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 Number:ZA3302231264136 dated 24/02/2023 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 33AOHPK3743B1ZE.

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 dated 24.02.2023 canceling the petitioner's GST registration with effect from 01.06.2022. 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)***, 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***



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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.

Index : Yes / No
Internet : Yes / No
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To

The Assistant Commissioner,
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C.SARAVANAN, J.

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