



W.P.(MD) No.17050 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 25.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.17050 of 2024

Tvl.Shanmugam Sivakumar
Civil Contractor,

... Petitioner

/vs./

The Superintendent of GST and Central Excise,
Pudukkottai -1 Range,
Thanjavur Division,
Pudukkottai.

... 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 ZA330223094907E dated 20.02.2023 and to quash the same as illegal, arbitrary, and direct the respondent to revoke the cancellation of petitioners GSTN registration No. 33CIHPS2194C2ZA within such time as may be directed by this Court.

For Petitioner : Mr.N.Sudalai Muthu

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



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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 Senior Standing Counsel for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 20.02.2023 cancelling the registration with effect from 20.02.2023. 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 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).



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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.

Sd/-
Assistant Registrar()

// True Copy //

/08/2024
Sub Assistant Registrar
(CS- I/ II / III / IV)

mm

To
The Superintendent of GST and Central Excise,
Pudukkottai -1 Range,
Thanjavur Division,
Pudukkottai.

+1 CC to M/s.R.NANDAKUMAR, Advocate (SR-37210[F] dated 25/07/2024)

+1 CC to M/s.N.SUDALAIMUTHU, Advocate (SR-37354[F] dated 25/07/2024)

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MGJ(29.08.2024) 3P 4C

Madurai Bench of Madras High Court is issuing certified copies in this format from 17.07.2023