



W.P.(MD) No.29996 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 18.12.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.29996 of 2024

Tvl.Inimai Manamahil Mandram,
represented by its Secretary,
S.Manikandan

... Petitioner

/vs./

1.The Commissioner of Commercial Taxes,
O/o. the Principal and Special Commissioner
of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai 600 005.

2.The Assistant Commissioner (Circle),
West Veli Street,
Commercial Tax Complex,
Dr.Thangaraj Salai Road,
Madurai 625 020.

... Respondents

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 impugned order of the 2nd respondent in Reference No.ZA3309220112136 dated 03.09.2022 and quash the same and consequently direct the respondents to revoke the cancellation of petitioner's GSTIN 33AABAI4677B1ZZ.



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For Petitioner : Mr.B.Rooban
For Respondents : Mr.J.K.Jeyaseelan
Government Advocate

ORDER

The writ petition has been filed challenging the order of the second respondent in Reference No.ZA3309220112136 dated 03.09.2022 and quash the same and consequently direct the respondents to revoke the cancellation of petitioner's GSTIN 33AABAI4677B1ZZ.

2. Mr.J.K.Jeyaseelan, learned Government Advocate appearing on behalf of the respondents, on instructions, would submit that the petitioner had filed his final return on 08.11.2022 after the impugned order of cancellation was made. In such view of the matter, no orders could be passed in this writ petition. However, the petitioner is at liberty to seek for new registration.

3. With such liberty, the Writ Petition stands closed. However, there shall be no order as to costs.

Index : Yes / No
Internet : Yes / No

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K.KUMARESH BABU, J.

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