IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.1120 of 2025
and
WMP.No.1360, 1361 & 1362 of 2025

M/s.Sathish Enterprises
Rep.by its Proprietor Mr.Sathis ... Petitioner

Vs.

The Superintendent of GST and Central Excise,
Chengalpattu Range, Maraimalainagar,
Chengalpattu Division, Chengalpattu. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus to call for the records on the file of the respondent in reference No.ZA331124333732Y dated 28.11.2024 and quash the same as it is illegal and unjustified and further direct the respondent to revoke the cancellation of the registration certificate under the GST Act bearing GSTIN/UIN:33ILPPS3079K1Z8.

For Petitioner ... Mr.S.Karthikeyan

For Respondent ... Mr.K.S.Ramaswamy
Senior Standing Counsel

ORDER

The present writ petition is filed challenging the impugned order dated 28.11.2024 cancelling the registration certificate on the premise that Rule 25 of Tamil Nadu Goods & Services Tax Rule 2017 has not been complied with.

2.The petitioner had obtained a registration certificate with effect from 02.03.2024 with registration No.33ILPPS3079K1Z8. Thereafter, a show cause notice dated 12.11.2024 was issued on the premise that the petitioner appears to be Non-existent and directed the petitioner to appear on 19.11.2024. In the meanwhile, the registration certificate was suspended with effect from 12.11.2024. The petitioner submitted it's reply only on 26.11.2024.

3.It is submitted by the learned counsel for the respondent that it is not clear if the letter dated 26.11.2024 was served on the respondent inasmuch as it is supported by any acknowledgment of service. Thereafter, the impugned order dated 28.11.2024 came to be passed cancelling the registration certificate on the premise that the petitioner was found non- existent and that the petitioner had not responded to the show cause notice.

4.It is submitted by the learned counsel for the petitioner placing reliance upon Rule 25 of GST Act, that the above allegation of the petitioner being non-existent ought to be preceded by physical verification and submission of the verification report including photographs which ought to be uploaded in the common portal. However, the procedure has not been complied with.

5.The learned counsel for the respondent would submit that they would redo the exercise in compliance with Rule 25 of GST Rules.

6.In view thereof, the impugned proceedings dated 28.11.2024 is set aside. The respondents are at liberty to pass order afresh in accordance with law.

7.With the above directions, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Speaking (or) Non Speaking Order
Index : Yes/ No **21.01.2025**
Neutral Citation: Yes/No
sms
To
The Superintendent of GST and Central Excise,
Chengalpattu Range, Maraimalainagar,

Chengalpattu Division, Chengalpattu.

MOHAMMED SHAFFIQ, J.

sms

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