IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.01.2025

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.3383 of 2025
and W.M.P. Nos.3752 and 3754 of 2025

M/s.MRP Enterprises
Represented by its Partner Mr.Sunil Singh
No.38D(A), Sowbagya Apartment
Vallalar Salai, Kamarajar Nagar
Puducherry 605011 ... Petitioner

Vs.

The Commercial Tax Officer GD-II
Commercial Taxes Department
Government of Puducherry
100 Feet Road, Ellaipillaichavary
Puducherry 605005 ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records in GSTIN 34ACKFS9836Q1Z2/CTO/GD-II on the file of the respondent, quash the impugned order dated 20.03.2024 with the reference AA3402190008793/ARN and further direct the respondent to de novo adjudicate the petitioner's application dated 20.02.2019 for revocation of cancellation and restoration of the petitioner's GST registration 34ACKFS9836Q1Z2.

For Petitioner : Mr.Abdul Salim
Senior Advocate
for M/s.Saitanya Kesan
Suryaa
E.Ann Priscilla Swarnakumari

For Respondent : Mr.R.Sreedhar
Addl. Govt. Pleader (Puducherry)

ORDER

The present writ petition is filed challenging the impugned order dated 20.03.2024 whereby the petitioner' registration certificate was cancelled.

2. The petitioner was originally registered under the Puducherry Value Added Tax Act, 2007. With the introduction of Goods and Services Tax Act, 2017, was registered thereunder. While so, a show cause notice dated 21.01.2019 came to be issued for cancellation of registration certificate for non-filing of returns for a continuous period of 6 months. Pursuant thereto, registration certificate was cancelled vide order dated 04.02.2019. Thereafter, an application dated 20.02.2019 for revocation of cancellation of registration certificate was filed by the petitioner. The said application dated 20.02.2019 was examined and rejected vide order dated 08.10.2019. Thereafter, the petitioner vide letter dated 14.10.2019 once again requested to revoke the cancellation of its registration certificate. On 07.08.2023, the respondent passed an order revoking the cancellation and restoring the registration certificate on the basis of the application dated 20.02.2019 restoring the registration certificate. The very same day, yet another notice was issued for cancellation of registration certificate invoking Section 29(2)(c) of the Act. The petitioner in response submitted its reply dated 17.08.2023 questioning the revocation of cancellation of registration

certificate and suspension / cancellation of registration certificate. Thereafter, the impugned order came to be passed on 20.03.2024. The impugned order proceeds on the basis that no reply has been filed which is contrary to record inasmuch as the reply dated 17.08.2023 was sent by way of RPAD with acknowledgment due.

3. To a pointed question as to how the Respondents had restored the registration certificate on 07.08.2023 and issued a show cause notice for cancellation of registration certificate on the same day. The learned counsel though initially attempted to submit that the restoration was only in view of certain technical glitches. However, submitted on instructions that the impugned order dated 20.03.2024 may be set aside with liberty to initiate fresh proceedings in accordance with law.

4. Recording the same, the impugned order is set aside, the Respondents are at liberty to proceed in accordance with law and in compliance with the principles of natural justice.

31.01.2025

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Index : Yes/ No
Neutral Citation: Yes/No

MOHAMMED SHAFFIQ, J.

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To.
The Deputy Commercial Tax Officer
No.32, Integrated Commercial Taxes
Elephant Gate Bridge Road
Vepery, Chenai 600 003

W.P. No.3383 of 2025
and W.M.P. Nos.3752 and 3754 of 2025

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