IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 5438 of 2025
and
WMP Nos. 5993, 5994 and 5995 of 2025

M/s.Vrishti Mercantile
Represented by its Partner
Mr Mukesh Kothari
No.24,Padalam Sugar Mill Road
Palayanur, Palayanur Village
Maduranthakam,
Chengalpattu 603 308.

Petitioner

Vs

The Assistant Commissioner (ST)
Maduranthakam Assessment Circle,
Maduranthakam.

Respondent

Prayer: Writ Petition filed under Article 226 of Constitution of India praying for issuance of Writ of Certiorari to call for the impugned proceedings of the respondent in Form GST REG-19 issued in Reference Number ZA3301250601318 dated 09.1.2025 and the Annexure to GST Form REG-19 dated 31.12.2024 and quash the impugned proceedings as passed in violation of principles of natural justice and contrary to the provisions of the CGST/TNGST

Act,2017.

For Petitioner: Mr..P Rajkumar

For Respondent: Ms.AmirtapoonkodiDinakaran,
Government Advocate (Taxes)

ORDER

Ms.Amirthapoonkodi Dinakaran, learned Government Advocate (Taxes) takes notice on behalf of the Respondent.

2. This Writ Petition has been filed challenging the order dated 09.01.2025 cancelling the registration of the petitioner.

3. The learned counsel for the petitioner would submit that the show cause notice dated 09.10.2024 was issued to the petitioner, suspending the registration of the petitioner with effect from 09.10.2024, for which the petitioner filed its reply on 22.11.2024. Challenging the said show cause notice dated 09.10.2024, the petitioner moved W.P.No.38716 of 2024 before this Court and this Court vide order dated 18.12.2024 directed the respondent to consider

and pass orders on the reply filed by the petitioner dated 22.11.2024. But without considering the same, the impugned order was passed cancelling the registration of the petitioner.

4. Further, he would submit that the impugned order was passed without affording an opportunity of personal hearing to the petitioner and therefore the same is passed in violation of principles of natural justice and hence prays to set aside the same.

5. Per contra, the learned Government Advocate (Taxes) appearing for the respondent would submit that the reply filed by the petitioner was considered. Further, she would submit that the respondent was not aware of the order passed by this Court dated 18.12.2024 in W.P.No.38716 of 2024, as the same was not uploaded at the time of passing the order. That apart, lot of suspicious transactions were found in the bank account of the petitioner and the departmental portal. Therefore, the registration of the petitioner was cancelled.

6. In reply, the learned counsel for the petitioner would submit that all the transactions carried out by the petitioner are genuine transactions. The respondent without verifying the same has passed the impugned order.

7. Heard both sides. Perused the records.

8. The main grievance of the petitioner is that without considering the reply filed by the petitioner as directed by this Court vide order dated 18.12.2024, impugned order of cancellation came to be passed by the respondent. The learned counsel for the respondent would submit that since there is suspicious transactions in the bank account produced by the petitioner and in the documents uploaded in the portal, order of cancellation came to be passed. That apart, the respondent was not aware of the order passed by this Court on 18.12.2024, when the cancellation order of GST registration was passed, since the same was not uploaded. Hence, this Court feels that if the alleged transactions of the petitioner are genuine, they can very well file the revocation application.

9. In view of the aforesaid facts and circumstances of the case, this Court is inclined to pass the following order:

(i) The petitioner is directed to file an application for revocation of cancellation of registration with all relevant documents to establish the genunity of transactions carried out by them, before the authority concerned.

(ii) On filing of such revocation application by the petitioner, the respondent shall consider the same and issue 3 days notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, within a period of two weeks thereafter.

This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

24-04-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
arr
Note: Issue order copy on 28.04.2025

KRISHNAN RAMASAMY.J

arr

To

The Assistant Commissioner (st)
Maduranthakam Assessment Circle,
Maduranthakam.

W.P No. 5438 of 2025
and
WMP Nos. 5993, 5994 and 5995 of 2025

24-04-2025