IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 10681 of 2025
AND
WMP NO. 12043 OF 2025,WMP NO. 12042 OF 2025

Mr.Latheef Peer Mohamed,
Proprietor of M/s.SMP Steels,
GSTIN 33AIYPB3677J1ZS, 3D4,Mahavir
Garden, M.T.H.Road,Ambattur Industrial Estate,
Chennai – 600058.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Ambattur Assessment Circle,
Block No.19,
Integrated Commercial Taxes and
Registration Department South Tower,
Government Farm Village,
Nandanam, Chennai 600035.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Show Cause Notice for Cancellation of Registration dated 05.12.2024, bearing Ref No. ZA331224024626V issued by the Respondent and quash the same and further direct the Respondent to revoke the suo motto suspension of petitioners GST registration bearing GSTIN 33AIYPB3677J1ZS, which was suspended with effect from 05.12.2024.

For Petitioner(s): Mr.Hari Radhakrishnan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Advocate (t)

ORDER

This writ petition has been filed by the petitioner seeking to call for the records pertaining to the impugned Show Cause Notice for Cancellation of Registration dated 05.12.2024, bearing Ref No. ZA331224024626V issued by the Respondent and quash the same and further direct the Respondent to revoke the suo motto suspension of petitioners GST registration bearing GSTIN 33AIYPB3677J1ZS, which was suspended with effect from 05.12.2024.

2.Learned counsel for the petitioner would submit that the petitioner is involved in the business of trading iron, steel, copper and aluminium scraps. The petitioner has consistently complied with statutory requirements, including timely filing of GST returns. While so, the petitioner received a show cause notice for cancellation of Registration dated 05.12.2024, issued by the respondent, alleging a violation of Rule 21(a) of the Central Goods and Services Tax Act, 2017 and from 05.12.2024 onwards, the petitioner's GST registration was suspended. In response to the said show cause notice, the petitioner submitted a detailed reply on 07.02.2025, refuting the allegations and he has also submitted a supporting documents. However, till date no order was passed by the respondent.

3.He would further submit that as per Rule 22 of the Central Goods and Services Tax Act, 2017, the respondent has to pass orders within a period of 30 days from the date of reply submitted by the petitioner. However, till date the respondent has not considered the reply of the petitioner and no order has been passed. Hence, the present writ petition has been filed.

4.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate appearing for the respondent would submit that the reply of the petitioner dated 07.02.2025, will be considered and orders will be passed shortly.

5.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent.

6.Upon hearing, it appears that the respondent has issued show cause notice dated 05.12.2024 for cancellation of GST registration of the petitioner. For which, the petitioner has filed detailed reply on 07.02.2025. At this Court, subsequent to the filing of reply it is not proper to challenge the show cause notice issued by the respondent. It would be appropriate to challenge the contention of the petitioner is not considered and final orders is not passed. Hence, this Court is not inclined to entertain the writ petition and only a direction can be given to the respondent to consider the reply of the petitioner and to pass orders. It is up to the petitioner to challenge the final order being passed by the respondent, if so advised.

7.Accordingly, this Court directs the respondent to pass orders on the show cause notice issued by them on 05.12.2024, after considering the reply filed by the petitioner on 07.02.2025 and after hearing the petitioner, within a period of two weeks from the date of receipt of copy of this order.

8.With the above direction, this writ petition is disposed of. No costs. Consequently connected miscellaneous petitions are closed.

03-04-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

rst

To

The Assistant Commissioner (ST)
Ambattur Assessment Circle,
Block No.19,
Integrated Commercial Taxes and
Registration Department South Tower,
Government Farm Village,
Nandanam, Chennai 600035.

KRISHNAN RAMASAMY J.

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