



W.P.No.19242 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.19242 of 2024

and

W.M.P.Nos.21101 and 21102 of 2024

Vijayalaxmi Traders (Defunct),
Represented by its Proprietor
L.Ramachandran

... Petitioner

Vs.

The Superintendent (GST),
Periyanaickenpalayam,
Coimbatore.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned Order in GSTIN/UIN: 33DJEPR1604D1ZP dated 15.11.2022 bearing a Ref.No.ZA331122052849L dated 15.11.2022 issued by the Respondent and quash the same, and further direct the Respondent to restore the GST registration of the Petitioner vide GSTIN No: 33DJEPR1604D1ZP.

For Petitioner : Mr.G.Shivakumar
for Mr.M.Velmurugan

For Respondent : Mr.R.P.Pragadish
Senior Standing Counsel



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ORDER

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The petitioner is before this Court against the Order dated 15.11.2022 passed by the Respondent, wherein, the GST Registration of the Petitioner has been cancelled with effect from 08.08.2020.

2. Learned counsel for the Petitioner at this stage submits that the Petitioner may be given liberty to file an application for revocation of the cancellation of registration in terms of Rule 23 of the respective GST Rules, though the time prescribed has expired.

3. Considering the fact that the impugned order dated 15.11.2022 is an *ex parte* order, this Writ Petition is disposed of with liberty to the Petitioner to file an application for revocation of the cancellation of the GST Registration within a period of thirty (30) days from the date of receipt of a copy of this order.

4. In case the Petitioner files such an application within such time, the Respondent shall consider the same and pass appropriate orders on merits and in accordance with law without further reference to the aspect of limitation.



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5. Since the Web Portal may not allow for filing such application, at this stage, the Petitioner is directed to file the aforesaid application manually if the Web Portal does not enable the Petitioner to upload the same.

6. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.12.2025

Neutral Citation : Yes / No

arb

To:

The Superintendent (GST),
Periyanaickenpalayam,
Coimbatore.



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C.SARAVANAN, J.

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