



W.P.No.22776 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 25.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.22776 of 2025

and

WMP.No.25596 of 2025

M/s.JM Properties,
Represented by its Partner
Mr.K.Parthasarathi,
No.39/2, P.T.Rajan Salai, K.K.Nagar
Chennai, Tamilnadu - 600078.

...Petitioner

Vs.

1. The Superintendent,
K.K. Nagar, Central - I,
Chennai Central.

2. The Joint Commissioner
(Appeals-II)
Office of the Commissioner of GST and Central Excise (Appeals-II)
Newry Towers, 2nd floor, No.2054/I, II Avenue,
12th main road, Anna Nagar, Chennai - 600 040.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, to quash the proceeding Order in appeal no.187/2025(GSTA-II) (ADC) dated 23rd May 2025 and direct



W.P.No.22776 of 2024

the Second Respondent to admit the appeal filed by the Petitioner on 22nd March, 2025, since the Petitioner has no other option except to exercise their right of appeal in case the aforesaid writ seeking quash of the order dated 16th September, 2021 is dismissed as not maintainable.

For Petitioner : Mr.S.Vishnupriya
For Respondents : Mr.R.P.Pragadish,
Senior Standing Counsel
and
Mr.T.Nalinidhar,
Jr.Standing Counsel

ORDER

The challenge in this Writ Petition is to the order dated 23.05.2025, 2025 passed by the 2nd respondent in dismissing the appeal filed by the petitioner challenging the order passed by the 1st respondent dated 16.09.2021 cancelling the GST registration.

2. In view of the order passed by this Court in connected Writ Petition in W.P.No.22779 of 2025, dated 25.06.2025, setting aside the order dated 16.09.2021, passed by the 1st respondent, the consequent order passed by the 2nd respondent dated 23.05.2025, in dismissing the Appeal filed by



W.P.No.22776 of 2024

the petitioner, which is impugned in this Writ Petition is also set aside.

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3. In the result, this Writ Petition is allowed. No costs. Consequently,
connected Miscellaneous Petition is closed.

25.06.2025

(2/2)

Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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W.P.No.22776 of 2024

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To

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W.P.No.22776 of 2024

KRISHNAN RAMASAMY, J.

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