



WEB COPY

WP No. 25052 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 25052 of 2024

AND

WMP NO. 27387 OF 2024

1. P.Jeyaraman

Proprietor M/s.J.P.International No.17/7
Norht Railway Terminus Road,
Royapuram, Chennai, Tamil Nadu-600
013

Petitioner(s)

Vs

1. The Assistant Commissioner (ct)
Royapuram Circle, Integrated
Commercial Tax Office Complex,
North Chennai Wall Tax Road,
Chennai-600 003.

Respondent(s)

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PRAYER

calling for the records pertaining to the impugned order dated 02.07.2024 in Reference Number ZA330724007917G passed by the Respondent and quash the same and further direct the Respondent to restore the GST registration no. 33ADGPJ6301C1Z9 of the Petitioner within a time bound manner



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For Petitioner(s): Hari Radhakrishnan
N.Ahilandeewari
Gokulraj.L
Sethu Prabakaran.R
Madan.G
Mohamed Uvaisullah Muhsin.A
Swetha.R.S.
Punnagai.M

For Respondent(s): Mr. V. Prashanth Kiran
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order dated 02.07.2024 in Reference No.ZA330724007917G. By the impugned order, the petitioner's application for revocation of cancellation of GST registration of the petitioner has been rejected on the ground that the petitioner has not replied to

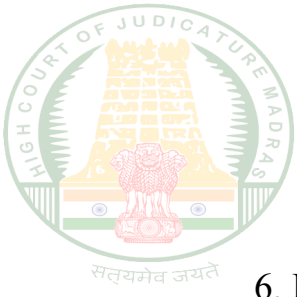


the show cause notice dated 06.06.2024.

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4. The facts on record reveal that the petitioner has indeed filed a reply on 13.06.2024, which also stands admitted in the counter filed by the respondent. In the counter, it has been merely stated that the reply filed by the petitioner was not accepted due to non submissions of clarification about huge turnover. Thus, it is evident that the manner in which the impugned order has been passed and the manner in which the impugned order should have been passed are in variance. Thus, it is clear that the impugned order is in violation of principles of natural justice. Therefore, the impugned order is quashed and the matter is remitted back to the respondent to pass a fresh order *de novo* taking note of the petitioner's reply dated 13.06.2024 in response to the show cause notice dated 06.06.2024 as expeditiously as possible, preferably, within a period of three (3) months thereafter.

5. Needless to state, before passing any such order, the petitioner shall be heard.



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6. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

7. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

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Royapuram Circle, Integrated
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C.SARAVANAN J.

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