



WEB COPY



W.P.No.27180 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :25.07.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.27180 of 2025 and
WMP No. 30504 of 2025**

Mrs. Anitha Palaniyandi
Proprietrix of M/s.Rithan Transports and Sriniga
Travels, 54, Rani Complex, Dr. Ambedkar Nagar,
200ft ring road, Kolathur, Chennai, Thiruvallur,
Tamilnadu-600099.

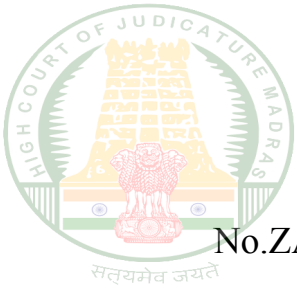
Petitioner

Vs.

1. The Commercial Tax Officer
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu.
2. The Joint Commissioner,
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu.

Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the impugned order for rejection of application for condonation of delay of revocation application of cancellation of registration vide order in Ref



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No.ZA3303251240809 dated 18.03.2025, from the files of the second respondent herein, quash the same, and further direct the first Respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act,2017 and the Tamil Nadu Goods and Services Tax Act,2017 in GSTIN: 33BEFPA3811M1ZU.

For Petitioner : Ms.Aparna Nandakumar
For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

The challenge in this writ petition is to the order dated 18.03.2025 passed by the 2nd respondent, in rejecting the application for condonation of delay of revocation application of cancellation of registration vide order in Ref No.ZA3303251240809 dated 18.03.2025, from the files of the second respondent herein, quash the same, and further direct the first Respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act,2017 and the Tamil Nadu Goods and Services Tax Act,2017 in GSTIN: 33BEFPA3811M1ZU.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes),



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takes notice on behalf of the respondents.

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3. In view of the order passed by this Court on 25.07.2025 in W.P.No.27180 of 2025, restoring the GST registration of the petitioner, this writ petition stands closed. No costs. Consequently, connected Miscellaneous Petition is closed.

25.07.2025

arr

Index : yes/no

Neutral Citation : yes/no

To

1. The Commercial Tax Officer,
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu.

2. The Joint Commissioner
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu



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Krishnan Ramasamy,J.,

arr

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