



W.P.No.41139 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41139 of 2025

and

WMP.Nos.46092 & 46093 of 2025

SAIRAM AGENCIES
Represented by its Proprietor
Mr.ArumugamSriram
No.15, Theradi Street
Thiruninravur
Tiruvallur, Tamil Nadu – 602 024.

...Petitioner

Vs.

The Superintendent
Avadi: Tiruvallur – I Range
Office of the Superintendent of CGST
and Central Excise,
No.46, Vallalar Street,
Periakuppam, Thiruvallur-602 001.

...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of

India, praying to issue a Writ of Certiorari, calling for the records of the

respondent in Reference Number:ZA 330 424 003 9971 dated 01.04.2024



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as well as the consequential Rejection order of the respondent in
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Reference Number:ZA 330 924 134 822J dated 20.09.2024 and quash
the same as arbitrary, illegal.

For Petitioner : Mr.S.Kabil Dev

For Respondents : Mr.A.P.Srinivas
Senior Standing Counsel

ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel take notice for
the respondent.

2. This Writ Petition is being disposed of at the time of admission
with the consent of the learned counsel for the Petitioner and learned
Senior Standing Counsel for the respondent.

3. Both the counsels would submit that the issue is now covered by
the jurisdiction of the Court in *Tvl.SugunaCutpiece Center Vs. State of*



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Tamil Nadu (in W.P.No.25048 of 2021), observed in para 228 of the order as extracted below:

“...These petitioners deserve a chance and therefore should be allowed to revive their registration so that they can proceed to regularize the defaults. The authorities acting under the Act may impose penalty with the gravity of lapses committed by these petitioners by issuing notice. If required, the Central Government and the State Government may also suitably amend the Rules to levy Penalty so that it acts as a deterrent on others from adopting casual approach.

229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions...”

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



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Index : Yes/No

Speaking order : Yes/No

Neutral Case Citation : Yes/No

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C.SARAVANAN, J.

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To

The Superintendent
Avadi: Tiruvallur – I Range
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