IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46892 of 2025
and
WMP.Nos.52374 & 52375 of 2025

Vijay Sanjay Kumar ....Petitioner

Vs

1. Commercial Tax Officer
   Kundrathur Collectorate Office Complex
   Kanchipuram 631501

2. The Appellate Authority Deputy Commissioner (ST)
   (GST Appeal) Chennai II, PAPJM Building
   Greams Road, Chennai – 6 .. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the impugned proceeding relating to the order in Ref.No.za3308240480070 dated 09.08.2024 on the file of the 1st respondent herein and quash the same.

For Petitioner : Mr.B.Manoharan

For Respondents: Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondent.

3. The petitioner has approached this Court against the impugned order dated 09.08.2024 whereby the petitioner's GST registration has been cancelled in Form GST Reg-19. The impugned order has been preceded by a notice dated 25.07.2024 in Form GST REG-17, however, petitioner failed to file a reply in Form GST REG-18, and has thus suffered the impugned order.

4. It is noticed that aggrieved by the said order, the petitioner had also filed an application for revocation of the cancellation of the registration vide

order dated 09.08.2024 in Form GST Reg-19. However, the said application for revocation was also rejected by an order dated 03.10.2024 as the petitioner failed to respond to the notice issued on 10.09.2024.

5. In this back ground, the petitioner had filed an appeal before the appellate authority under Section 107 on 09.11.2024. Since the appeal was not taken up for hearing by the appellate authority, petitioner had also approached this Court in WP.No.16861 of 2025 which came to be disposed at the time of admission on 03.06.2025 with the following observations:

> "*7. Considering the limited relief sought for by the learned counsel for the petitioner, this Court without going into the merits of the case, directs the respondent to dispose of the petitioner's appeal dated 09.11.2024 on merits and in accordance with law, within a period of two weeks from the date of receipt of a copy of this order.*
>
> *8. With the aforesaid direction, this writ petition is disposed of. No costs.*"

6. Learned counsel for the Petitioner submits that till date, the appeal has

not been disposed of by the 2nd respondent/appellate authority and thus the petitioner is unable to carry on his business.

7. Learned Government Advocate submits that due to technical issue, the petitioner's appeal has not been taken up for hearing despite order dated 03.06.2025.

8. Considering the fact that the petitioner's appeal is pending before the appellate authority with effect from 09.11.2024, there shall be a direction to the 2nd respondent to dispose the appeal on merits as expeditiously as possible, preferably, within a period of 30 days from the date of receipt of a copy of this order.

9. Needless to state that this order shall be complied by the respondent without any further delay. The respondent shall also be guided by the underlined principle in **Tvl.Suguna Cut Piece Center, Represented by its Authorized**

Signatory Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another.**

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

01.12.2025

Neutral Citation : Yes / No
gv

Note: Issue order copy by 02.12.2025

To:

1. Commercial Tax Officer
   Kundrathur Collectorate Office Complex
   Kanchipuram 631501

2. The Appellate Authority Deputy Commissioner (ST)
   (GST Appeal) Chennai II, PAPJM Building
   Greams Road, Chennai – 6

C.SARAVANAN.,J

gv

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