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W.A.No.1775 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WA No.1775 of 2021
and CMP No.11082 of 2021**

The Assistant Commissioner (CT),
Broadway Assessment Circle,
Chennai 600 001.

.. Appellant

-vs-

M/s.Bhairav Trading Company,
Rep. by its Proprietor,
No.4, First Floor, Singanna Naicken Street,
Parrys, Chennai 01.

.. Respondent

Prayer: Appeal filed under Section 15 of the Letters Patent against the order dated 15.04.2015 passed in W.P.No.10776 of 2015 on the file of this Court.

For Appellant : Mr.C.Harsharaj
Spl. Govt. Pleader

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W.A.No.1775 of 2021

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JUDGMENT

(Judgment of the Court was delivered by the Hon'ble Chief Justice)

Counsel for appellant states that the appeal has now become academic because, a) respondent is no more carrying on the business; and b) From 2017, the Central Goods and Services Tax Act, 2017 has come into force.

2. Counsel, therefore, requests that this appeal be disposed of with liberty to raise, the question as to whether a retrospective cancellation can be effected, at an appropriate stage.

3. Keeping open the rights of appellant to raise this issue as to whether the cancellation of registration can be made retrospective in an appropriate matter, the writ appeal is dismissed. There shall be no order as to costs. Consequently, interim application also stands dismissed.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ, J.)

18.02.2025

SRA



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- To
1. The The Assistant Commissioner (CT),
Broadway Assessment Circle,
Chennai 600 001.



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The Hon'ble Chief Justice
and
Mohammed Shaffiq, J.

(sra)

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