



W.P.(MD) No.3034 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.3034 of 2025
and
W.M.P.(MD) No.2106 of 2025

Sri Vinayaga Engineering Works
represented by its Proprietor
Esakkimuthu
S/o.Pechimuthu
No.5/226/D8, Ezlil Nagar
Muthiah Puram
Thoothukudi
Tamilnadu-628 005

... Petitioner

-vs-

The Assistant Commissioner (Circle)
Tuticorin-II Assessment Circle
No.6R, North Cotton Road
Commercial Tax Building
Tuticorin District

... Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus to call for the records on the file of the respondent in Ref.No.ZA330324026078V, dated 07.03.2024 and



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Ref.No.ZA330424127830V, dated 29.04.2024 and to quash the same as illegal, arbitrary and direct the respondent to revoke the cancellation of petitioner's representation under GST Act bearing GSTIN33ABVPE9027B1ZS, within a time limit to be fixed by this Court.

For Petitioner : Mr.P.Selvakumar

For Respondent : Mr.A.Baskaran
Additional Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the order dated 29.04.2024, passed by the respondent, rejecting his application for revocation of cancellation of GST registration on 07.03.2024.

2. Today, when the matter is taken up for consideration, learned counsel for the petitioner and the learned Additional Government Pleader appearing for the respondent in unison submitted that the case on hand is covered by the order, dated 10.07.2024, passed by this Court in W.P.(MD) No. 4426 of 2024, wherein a similar writ petition was allowed subject to the petitioner therein complying with the conditions imposed in ***Tvl.Suguna***



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Cutpiece Center vs. Appellate Deputy Commissioner (ST) (GST) and others, in W.P.Nos.25048, 25877, 12738 of 2021 and etc., batch (decided on 31.01.2022).

3. The relevant portion of the said order reads as follows:

“3. The learned counsel for the petitioner submits that the issue is squarely covered by the decision rendered by this Court in Tvl.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and others, in W.P.Nos.25048, 25877, 12738 of 2021 and etc., batch (decided on 31.01.2022), which has been followed in the case of Tvl.Natarajapathy Textiles, rep. by its Partner, A.Siva Prakasam Vs.The Commissioner of Commercial Taxes, O/o. the Principal and Special Commissioner of Commercial Taxes, Chennai and another in W.P. (MD)No.3181 of 2022 (decided on 22.03.2022) and in the case of M/s.Jaya Ram Cards, rep. by its Proprietor M.Jeyaram Vs. The Superintendent, RajapalayamI Range, Virudhunagar in W.P.(MD)No.9462 of 2024 (decided on 18.04.2024).

4. In view of the same, this Writ Petition is allowed, subject to the petitioner complying with the conditions imposed in Tvl.Suguna Cutpiece Center’s case (cited supra). No costs. Consequently, connected miscellaneous petition is closed.”



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4. In view of the above submission made by the learned counsel on either side in unison, this writ petition is allowed on the same lines of the order dated 10.07.2024, passed by this Court in W.P.(MD) No.4426 of 2024. No costs. Consequently, connected miscellaneous petition is closed.

03.02.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

krk

To:
The Assistant Commissioner (Circle),
Tuticorin-II Assessment Circle,
No.6R, North Cotton Road,
Commercial Tax Building,
Tuticorin District.



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MUMMINENI SUDHEER KUMAR, J.

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