



W.P.(MD)Nos.3754 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD)No.3754 of 2025

Tvl. SKSR Group of Company,
Represented by its Partner,
S.Ramachandran, S/o.Sankar,
No-49, North Street,
Visuvasapuram, Ammapatti,
Dombucheri, Bodinayakanur,
Theni.

... Petitioner

Vs.

1.The Commissioner of CGST and Central Excise,
Office of the Commissioner of CGST and Central Excise,
No.4, Lal Bahadur Shashtri Marg,
C.R. Buildings,
Bibikulam, Madurai – 625 002.

2.The Superintendent,
Bodinayakkanur, Theni Range,
Office of the Superintendent of CGST and Central Excise,
3-1-7E, 2nd Street, Vasavi Nagar, Palanichettipatti,
Theni – 625 531.

... Respondents



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PRAYER : Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the 2nd Respondent in Reference No.ZA3303230500935 dated 10.03.2023 and quash the same and consequently direct the Respondents to revoke the cancellation of the Petitioner's GSTIN.33AEFFS1152N1ZY.

For Petitioner : Mr.R.Veeramanikandan

For Respondents : Mr.R.Gowrisankar,
Sr. Standing Counsel for Central Govt.

ORDER

This writ petition has been filed seeking a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the 2nd Respondent in Reference No.ZA3303230500935 dated 10.03.2023 and quash the same and consequently direct the Respondents to revoke the cancellation of the Petitioner's GSTIN.33AEFFS1152N1ZY.



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2. Today, when the matter is taken up for consideration, learned counsel for the petitioner and the learned Standing Counsel for Central Government appearing for the respondents 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 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.



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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."

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. There shall be no order as to costs. No costs.

12.02.2025

Neutral Citation: Yes / No
Index : Yes / No

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