



W.P(MD)No.15852 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.15852 of 2025

Tvl.Bhagwathi Mohans Bhojanalaya,
Rep by its Proprietor,
Mohanlal Dinesh Kumar Rawal,
S/o.Mohanlal
No.33, Dhanappa Mudhali Street,
Madurai – 625 001.

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special -
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Assistant Commissioner,
Nethaji Road Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai – 625 020.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the second respondent in Reference No.ZA3310240653050, dated.14.10.2024 and to quash the same as



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illegal, arbitrary, and direct the respondents to revoke the cancellation of petitioner's GSTN Registration No.33AFRPD3065J1ZE.

For Petitioner : Mr.R.Veeramanikandan

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

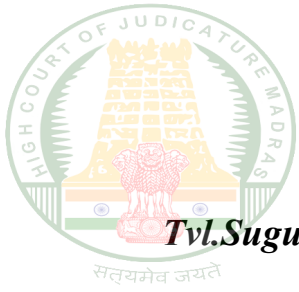
ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondents.

2. The petitioner is before this Court against the cancellation of GST registration in Form GST REG-19 on 14.10.2024, which precedes the show cause notice dated 25.09.2024.

3. The reason for cancellation is for the alleged failure of the petitioner to file returns for the continues period of 6 months.

4. The issue is now covered partly in favour of the petitioner by balancing the interest of the Revenue in terms of the decision of this Court in



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Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST)

(GST) and another reported in ***(2022) 99 GSTR 386 (Mad)***, which has also been followed recently by this Court in ***W.P.(MD) No.31271 of 2023 (Tvl.Blue Diamond Engineers, rep. by its Proprietor, V.Rajan, Kanyakumari District Vs. The Commissioner of Commercial Taxes, Chennai and other)*** dated 29.04.2024.

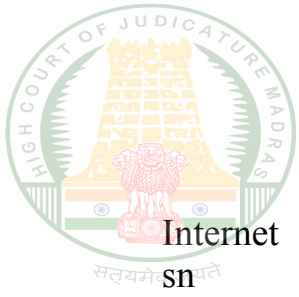
5. Considering the same, the petitioner is directed to comply with the directions stipulated in ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST) and another reported in (2022) 99 GSTR 386 (Mad)***. Subject to the petitioner complying with the conditions stipulated therein, the impugned order shall stand quashed.

6.The Writ Petition stands allowed at the time of admission, accordingly. No costs.

12.06.2025

NCC : Yes / No
Index : Yes / No

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Internet : Yes / No
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To

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C.SARAVANAN, J.

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