

W.P(MD)No.15928 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.15928 of 2025

Tvl. Nellai Lodge (Bar)
Represented by its Proprietor,
Perumalnadar Murugesan,
S/o. Perumalnadar,
196/F, Udangudi Road,
Tisayanvilai,
Tirunelveli District - 627 657.

... Petitioner

Vs.

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

2.The Superintendent of CGST and Central Excise,
Nanguneri,
O/o. the CGST Nagercoil Range,
Sivaji Building,
Puthukudierupu,
Nagercoil - 629 001.

...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



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Reference No. ZA330623069267F dated 15.06.2023 and quash the same and consequently direct the respondents to revoke the cancellation of petitioners GSTIN – 33ADAPM4877G2ZI.

For Petitioner : Mr.B.Rooban

For Respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

Mr.N.Dilip Kumar, learned Senior Standing Counsel takes notice for the respondents.

2. The petitioner is before this Court against the cancellation of GST registration in Form GST REG-19 on 15.06.2023, which precedes the show cause notice dated 08.05.2023.

3. The reason for cancellation is for the alleged failure of the petitioner to file returns for the continuous 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 ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST)***



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(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.

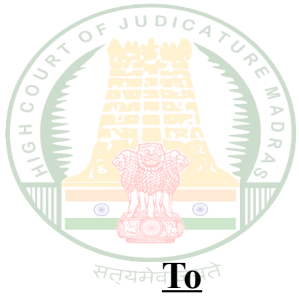
5. Considering the same, the petitioner is directed to comply with the directions stipulated in ***Tvl.Suguna Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST) and another reported in (2022) 99 GSTR 386 (Mad)***. Subject to the petitioner complying with the conditions stipulated therein,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

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

13.06.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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