



W.P.(MD) No.15788 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.06.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

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Mohamed Hanifa Anwar Ali

... Petitioner

Vs

1. The Assistant Commissioner of CGST and C Excise,
Tirunelveli Division,
Central Revenue Building,
Tractor Road,
NGO A Colony,
Tirunelveli-627 007.

2. The Superintendent of Central GST and C Excise,
Nagercoil Range,
Nagercoil.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the second respondent in Order in Ref. No. ZA330623248934D, dated 28.06.2023 and consequential Order in Ref. No. ZA3311231107824, dated



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24.11.2023 passed by the first Respondent and quash the same as illegal, arbitrary and direct the second respondent to revoke the cancellation of petitioner's GST Registration No. 33AYLPA7179B1ZM.

For petitioner : Mr.S.Karunakar

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

ORDER

Heard learned counsel for the petitioner and learned Senior Standing Counsel for the respondents.

2. Although the issue is squarely covered by the decision of this Court in the ***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 consistently followed by this Court, the peculiar facts indicate that the petitioner was issued with show cause notice, dated 15.06.2023 and the petitioner failed to reply to the same. Therefore, an order, dated 28.06.2023 was passed for cancellation of registration of the petitioner with effect from 28.06.2023.



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3. Under the circumstance, the petitioner appears to have filed an application on 19.10.2023 for revocation of the cancellation made on 28.06.2023 in GST REG-19. The petitioner's application was rejected by the first respondent *vide* impugned order, dated 24.11.2023 in form GST REG 05 with the following observation:

"1. As per the TP has not provided proper reply to the query and did not attend the PH fixed for 20.11.2023, the application for revocation of cancellation of GSTIN is rejected."

4. The learned counsel for the petitioner submits that the petitioner was unable to appear before the respondents in response to the personal hearing fixed on 20.11.2023, as the petitioner was dealing with the health issues.

5. It is the case of the petitioner that the petitioner is entitled to refund of the amount on the exports made by the petitioner. However, the same cannot be sanctioned in view of the cancellation of the registration. Therefore, the petitioner may be given an opportunity to explain as to why the registration, that was cancelled earlier on 28.06.2023, should not be revoked.



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6. On the other hand, the learned Senior Standing Counsel for the respondents submits that the show cause notice, that was issued prior to cancellation of the registration on 28.06.2023, made it clear that the petitioner was not carrying on the business in the place mentioned in the application and the Registration Certificate and therefore, the registration has been rightly cancelled. Therefore, the petitioner is not entitled to any mercy.

7. That apart, it is submitted that the petitioner is slept over his right and approached to this Court long after the rejection was made on 24.11.2023 and therefore, this Writ Petition has to be dismissed.

8. Having considered the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents, I am of the view that the petitioner can be given a fresh chance before the respondents to explain the case as to why the revocation of the cancellation should not be ordered.

9. However, considering the fact that the petitioner is slept over the rights and approached this Court belatedly, the petitioner shall pay cost of **Rs.5,000/-** to



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the ***Madurai Bench of Madras High Court Advocates Welfare Fund [Indian Bank High Court Branch, Madurai Bench of Madras High Court, Madurai, Current Account No.7087208431, IFSC IDIBI000H040],*** within a period of 30 days from the date of receipt of a copy of this order.

10. Subject to such compliance, the impugned order passed by the first respondent is set aside and the matter is remitted back to the first respondent to pass a fresh order on the revocation application filed by the petitioner.

11. This Writ Petition is disposed of with above observations. No costs.

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

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