BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **30.06.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 17537 of 2025

K.Perumal ... Petitioner

Vs

1. The Additional Commissioner of GST and Central Excise,
Tiruchirappalli Commissionerate,
1, Williams Road, Cantonment,
Tiruchirappalli.

2. The Superintendent of GST and Central Excise,
Mofussil Range,
Tiruchirappalli I Division of Tiruchirappalli Commissionerate,
Cantonment,
Tiruchirappalli. ... 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 of the respondent No.2 in Form GST REG-19, bearing Reference Number. ZA3307240808278, dated 16.07.2024 and quash the same as illegal and unjustified and further, direct the respondents to revoke the cancellation of the

Registration Certificate issued under the GST Act bearing GSTIN/UIN. 33ACBAS1125J1ZR.

For petitioner : Mr. R.Mohamed Riyaz

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

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and learned Senior Standing Counsel for the respondents.

2. Although under the similar circumstances, this Court has interfered based on the decision of 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),*** it is noticed that the petitioner was issued with Show Cause Notice, dated 14.06.2024 to show cause as to why the GST registration of the petitioner should not be cancelled for failure of furnishing Bank details. However, the petitioner failed to furnish the Bank details and replied to the same and thus, suffered an adverse order, dated 16.07.2025.

3. The petitioner had filed revocation of cancellation in terms of Section 30 of the respective GST enactments. However, the petitioner, did not explore the same, has now approached this Court, perhaps to take advantage of the decision of the ***Tvl.Suguna Cutpiece Center***'s case (cited supra).

4. The learned Senior Standing Counsel for the respondents submits that even if the registration is restored in terms of the decision of this Court in ***Tvl.Suguna Cutpiece Center***'s case (cited supra), the fact remains that the petitioner has not furnished the Bank details, which was called upon as per the Show Cause Notice dated 14.06.2024.

5. Having considered the submissions of the learned counsel for the petitioner and learned Senior Standing Counsel for the respondents, this Court is of the view that interest of the petitioner and the respondents can be balanced by giving liberty to the petitioner to file application for revocation of the cancellation *vide* impugned order, dated 16.07.2024, in Form GST REG-19 within a period of ninety (90) days from the date of receipt of a copy of this order. Along with the application, the petitioner shall also furnish the Bank details, as was called for

vide notice dated 14.06.2024.

6. In case, the petitioner filed such application with the said details, the second respondent shall pass suitable orders within a period of fifteen (15) days thereafter.

7. It is made clear that the application will be disposed of without reference to limitation under Section 30 of the respective GST enactments r/w Rule 23 of the respective GST Rules, 2017.

8. This Writ Petition is disposed of, with the above observations. No costs.

30.06.2025

Index : Yes / No
Internet : Yes / No
apd
To
1. The Additional Commissioner of GST and Central Excise,
Tiruchirappalli Commissionerate,
1, Williams Road, Cantonment,
Tiruchirappalli.
2. The Superintendent of GST and Central Excise,
Mofussil Range,
Tiruchirappalli I Division of Tiruchirappalli
Commissionerate,
Cantonment,Tiruchirappalli.

C.SARAVANAN, J.

apd

W.P.(MD) No. 17537 of 2025

30.06.2025