



W.P(MD)No.18956 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 15.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.18956 of 2025

and

W.M.P(MD) No.14519 of 2025

Satheeshkrishna

... Petitioner

Vs.

The Superintendent,
DS Goods and Service Tax Network,
Nagercoil,
Kanyakumari District.

...Respondent

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 pursuant to the impugned order passed by the respondent dated 30.12.2022 vide Reference No.ZA3312222701336 and quash the same and consequentially direct the respondent to restore the GST registration No. 33DHDPS1694K2ZW.

For Petitioner

: Mr.P.Subathra Devi,
for M/s.Polax Legal Solutions

For Respondent

: Mr.R.Nandha Kumar
Senior Standing Counsel



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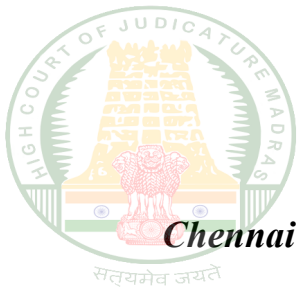
ORDER

Mr.R.Nandha Kumar, Senior Standing Counsel takes notice for the respondent.

2. The petitioner is before this Court against the cancellation of GST registration in Form GST REG-19 on 30.12.2022, which precedes the show cause notice dated 08.11.2022.

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 ***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,***



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Chennai and other) dated 29.04.2024.

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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. Consequently, connected Miscellaneous Petition is closed. No costs.

15.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To

The Superintendent,
DS Goods and Service Tax Network,
Nagercoil,
Kanyakumari District.



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C.SARAVANAN, J.

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