BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22235 of 2025
and
W.M.P(MD)No.17339 of 2025

Sri Saai Printers,
Represent by its Proprietor,
V.Vairavamurugan,
S/o.Vairamani,
No.100/120, Justice Rajasekaran Street,
Weekly Market Road,
Sivaganga Town,
Sivaganga ... Petitioner

Vs.

1.The Additional Commissioner,
O/o. the Commissioner of GST/
Central Excise Appeals,
Circuit Office at Madurai.

2.The Superintendent of GST and Central Excise,
Sivaganga Range,
Madurai Division,
Madurai. ...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 the records in pursuant the first respondent impugned order dated 30.04.2024 in A.S.No.246/2023-GST-ADC-Madurai, and second respondent order in

DRC-07/RFD No.ZA330323025759K dated 06.03.2023 quash the same and direct the second respondent to entertain the petitioner's application under section 30 of the GST Act, can be granted subject to the petitioner making payment of dues and other statutory penalty/fine for moving the application under section 30 of the GST Act.

For Petitioner	: Mr.J.John
For Respondents	: Mr.R.Nandha Kumar Standing Counsel

ORDER

The petitioner is aggrieved by the impugned order passed by the first respondent dated 30.04.2024.

2. The petitioner had filed an appeal in A.No.246/2023-GST-ADC-MDU, which was rejected vide order in Appeal No.MDU-CGST-ADC-APP-52/2024.

3. In the aforesaid appeal, the petitioner had challenged the order dated 06.03.2023, whereby, the petitioner's GST registration granted on 07.11.2022 was cancelled. The appeal was dismissed on the ground that the petitioner has filed an appeal beyond the condonable period of limitation under Section 107 of the respective Goods and Services Tax Enactments, 2017, by placing reliance on

the decision of the Hon'ble Supreme Court in the cases of ***Singh Enterprises Vs CCE*** reported in ***(2008) 3 SCC 70 and Assistant Commissioner (CT), LTU, Kakinada and others vs. Glaxo Smith Kline Consumer Health Care Limited,*** reported in ***2020 SCC Online SC 440.***

4. However, it is noticed that the issue stands fully covered by the decision of this Court in the case of the ***Tvl.Suguna Cutpiece Center Vs.The Appellate Deputy Commissioner (ST) (GST) and others [(2022) 99 GSIR 386]***.

5. Considering the same, the impugned order is quashed and accordingly, GST registration was restored subject to the petitioner complies with the condtion stipulated in the case of the ***Tvl.Suguna Cutpiece Center*** stated supra.

6. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petition is closed.

14.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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2.The Superintendent of GST and Central Excise,
Sivaganga Range,
Madurai Division,
Madurai.

C.SARAVANAN, J.

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