



W.P.(MD).No.19466 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 18.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.19466 of 2025

R.Sermadurai

... Petitioner

Vs.

The Assistant Commissioner,
Tuticorin III Assessment Circle,
Commercial Tax Building,
Tuticorin.

...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 on the file of the respondent in Reference No ZA3302240480913 dated 09.02.2024 and to quash the same as illegal, arbitrary and direct the respondents to revoke the cancellation of petitioner's GSTN registration No 33DCFPS7470Q1ZR within such time as may be directed by this Court.

For Petitioner : Mr.S.Karunakar

For Respondent : Mr.J.K.Jayaselan
Government Advocate



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ORDER

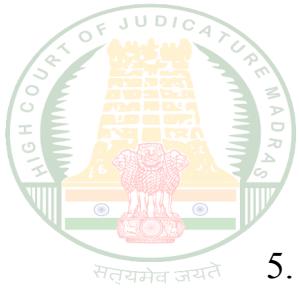
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Mr.J.K.Jayaselan, Government Advocate takes notice for the respondent.

2. The petitioner is before this Court against the cancellation of GST registration in Form GST REG-19 on 09.02.2024, which precedes the show cause notice dated 03.01.2024.

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, 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.

No costs.

18.07.2025

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

Indu

To

The Assistant Commissioner,
Tuticorin III Assessment Circle,
Commercial Tax Building,
Tuticorin.



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C.SARAVANAN, J.

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