



W.P.(MD).No.19415 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.19415 of 2025

and

W.M.P(MD) No.14931 of 2025

Tvl.Shree Siva Agency
represented by its Proprietor S.Raja
No.12/2, ST.Thomas Road,
Anna Stadium Opposite,
Palayamkottai,
Tirunelveli – 626 002.

... Petitioner

Vs.

The Superintendent,
Palayamkottai Range,
Tirunelveli 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 of the Respondent in his proceedings in Reference Number. ZA330824036382O dated 08-08-2024 and quash the same and further direct the Respondent to revoke the cancellation of the Registration under the GST Act bearing GSTIN/UIN 33AJTPR7321P1ZE.

For Petitioner : Mr.A.Satheesh Murugan

For Respondent : Mr.R.Nandhakumar
Senior Standing Counsel



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ORDER

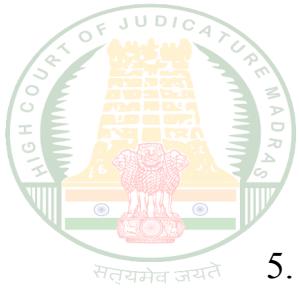
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Mr.R.Nandha Kumar, Senior Standing Counsel takes notice for the respondent.

2. The petitioner is before this Court against the cancellation of GST registration in Form GST REG-19 on 08.08.2024, which precedes the show cause notice dated 08.07.2024.

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

18.07.2025

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

Indu

To

The Superintendent,
Palayamkottai Range,
Tirunelveli District.



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C.SARAVANAN, J.

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