BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 25.08.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.22882 of 2025
and
W.M.P(MD)No.17957 of 2025

M/s.VV Traders,
Represented by its Proprietor
Rajasekar Ravi,
GSTN 33ENTPR8917M1ZW,
278, Raja Nagar, Trichy Main Road,
Ram Nagar, Karur - 639004. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Karur 1 Assessment Circle,
Commercial Tax Buildings,
Karur. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent culminating in the suspension of the petitioner's GST registration bearing GSTIN.33ENTPR8917M1ZW dated 14.07.2025, pursuant to the Show Cause Notice in (Form GST REG-17) Ref No. ZA3307251707576 dated 14/07/2025, and quash the same as being arbitrary, illegal, violative of principles of natural justice and ultra vires the provisions of the TNGST Act, 2017, and consequently direct the respondent to forthwith restore the petitioner's registration to Active status and permit return filing and compliances.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The learned counsel for the petitioner submits that although the petitioner challenged the impugned show cause notice, an assessment order has been passed on 18.08.2025. Therefore, this writ petition has now become infructuous.

In view of the above submission, the writ petition stands dismissed as infructuous. No costs. Consequently, the connected miscellaneous petition is closed.

25.08.2025

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

The Assistant Commissioner (ST),
Karur 1 Assessment Circle,
Commercial Tax Buildings,
Karur.

C.SARAVANAN, J.

sn

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