

W.P.(MD) No.23487 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 28.08.2025

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THE HON'BLE MR.JUSTICE C. SARAVANAN

W.P.(MD) No.23487 of 2025

and

W.M.P.(MD) No.18457 of 2025

Tvl.Pranav Agency,
Rep. By its Proprietrix G.Nivetha
No.378, Mullai Street,
Gomathipuram,
Madurai-625 020.

: Petitioner

Vs.

The Commercial Tax Officer,
Thiruparankundram Assessment Circle,
Madurai.

: Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in Reference No.ZA330724090017N dated 18-07-2024 and quash the same and further direct the respondent to revoke the cancellation of the Registration under the GST Act bearing GSTIN UIN:33AQIPN9626KIZD and to pass such other and further order or direction.



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For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

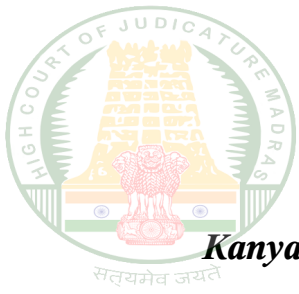
ORDER

Mr.R.Suresh Kumar, learned Additional Government Pleader takes notice for the respondent.

2.The petitioner is before this Court against the cancellation of GST registration in Form GST REG-19 on 18/07/2024, which proceeds the show cause notice dated 05/06/2024.

3.The reason for cancellation is for the alleged failure of the petitioner to file return for the continuous 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,*



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***Kanyakumari District Vs. The Commissioner of Commercial Taxes,
Chennai and others) dated 29/04/2024.***

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. Consequently, connected Miscellaneous Petition is closed.

28.08.2025

Index : Yes / No
Internet : Yes / No
Neutral Citation : Yes / No
Speaking Order / Non-Speaking Order
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C.SARAVANAN, J.

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To

- 1.The Commercial Tax Officer,
Thiruparankundram Assessment Circle,
Madurai.
- 2.The Additional Government Pleader,
Madurai Bench of Madras High Court,
Madurai.

order in
W.P.(MD) No.23487 of 2025

28.08.2025