BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 29.08.2025

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.23238 of 2025
and
W.M.P(MD)Nos.18261 & 18262 of 2025

M/s.VV Traders,
Represented by its Proprietor Rajasekar Ravi,
GSTM: 33ENTPR8917M1ZW,
278, Raja Nagar, Trichy Main Road,
Ram Nagar, Karur - 639 004. ...Petitioner

Vs.

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

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorarified Mandamus** calling for the records culminating in the impugned order of cancellation of GST registration passed by the Respondent in Form GST REG-19, Reference Number ZA330825088306A, dated 18.08.2025 and quash the same as illegal, arbitrary and violative of the provisions of the TNGST Act, 2017, further directing the respondent to forthwith restore the Petitioners GST registration(GSTIN: 3ENTPR8917M1ZW) 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

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned Counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2.The petitioner registration has been cancelled vide impugned order as the petitioner appears to have resorted to passing an ineligible input tax credit according to the respondent. According to the respondent, the petitioner has purchased the goods, namely, iron scrap both from the registered and unregistered dealers and has discharged the part of the tax liability from the income tax credit availed on the supplies made and partly encashed.

3.Since the petitioner is accused of serious lapses, and therefore, I am inclined to dispose of the Writ petition. However, the liberty is given to the petitioner to file a statutory appeal, if the petitioner so desires, within a period of 30 days from the date of receipt of a copy of this order. In case, if the petitioner fails to file such an appeal within such time, the appeal shall be disposed of on merits on its turn.

4.Accordingly, this Writ Petition stands disposed of. No costs. Consequently, connected Writ Miscellaneous Petitions are also closed.

29.08.2025

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

To

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

C.SARAVANAN, J.

RJR

W.P.(MD)No.23238 of 2025

29.08.2025