



W.P.(MD)No.27649 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : **21.01.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE K.KUMARESH BABU**

W.P.(MD)No.27649 of 2024

and

W.M.P.(MD)No.23464 & 23466 of 2024

V.Chockalingam

... Petitioner

Vs.

1. The Commissioner of CGST And Central Excise,
O/o. the Commissioner of CGST and Central Excise,
Central Revenue Buildings,
No.4, Lal Bhahadur Shastri Road,
Bibikulam, Madurai – 625 002.

2. The Superintendent,
Munichalai Road Range,
Central Revenue Building,
No.4, Lal Bhahadur Shastri Road,
Bibikulam, Madurai - 625 002.

3. ASVK.Vinayagamoorthy

... Respondents

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 pertaining to the impugned amended Registration Certificate dated 17.12.2023



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issued by the 2nd respondent in GSTIN - 33AACFA7861R1ZZ and quash the same and direct the respondents 1 and 2 to restore the petitioner back as a partner in their Partnership firm Tvl. A.S. Vannia Nadar Grand Sons holding GSTIN – 33AACFA7861R1ZZ.

For Petitioner : Mr.B.Rooban
For Respondents : Mr.R.Gowri Shankar (R1 & R2)
No appearance (R3)

ORDER

Challenge in the present writ petition is the amended registration certificate issued by the second respondent.

2. Heard the learned counsel on both sides and carefully perused the entire materials available on record.

3. The contention of the petitioner is that he is a partner of the firm namely Tvl. A.S. Vannia Nadar Grand Sons. In view of the internal dispute between the petitioner and the third respondent, the petitioner was unilaterally expelled from the partnership firm and the third respondent had made an application online seeking for certain amendments to the registration certificate.



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Without verifying the facts, the amendments were carried out behind the back of the petitioner. Hence, he had challenged the impugned amended registration certificate.

4. The learned standing counsel appearing for the respondents 1 and 2 would submit that an online application had been made on 14.12.2024 and only upon consideration of the said application, the amended registration certificate was issued by the Department on 17.12.2023.

5. When the matter was listed on 02.01.2025, inspite of notice to the third respondent and the appearance having been entered on his behalf, there was no representation on his side and therefore, the matter was listed today. Even today, there has been no representation on the side of the third respondent.

6. Admittedly, before issuance of amended registration certificate, the petitioner, who was a partner in the aforesaid firm had not been put on notice of any such amendment by the Department. In such view of the matter, the impugned amendment registration certificate dated 17.12.2023 is set aside and the second respondent shall conduct an enquiry with the interested persons of



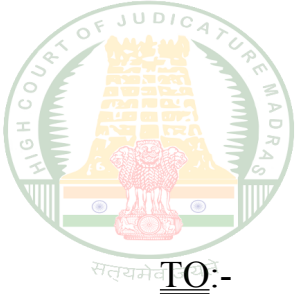
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the firm, namely, Tvl. A.S. Vannia Nadar Grand Sons and thereafter, pass orders on the application made by the third respondent for amendment.

7. With the aforesaid direction, this Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petitions are closed.

21.01.2025

NCC : Yes / No
Index : Yes / No
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TO:-

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1. The Superintendent,
Munichalai Road Range,
Central Revenue Building,
No.4, Lal Bhahadur Shastri Road,
Bibikulam, Madurai - 625 002.



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K.KUMARESH BABU, J.

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Order made in
W.P.(MD)No.27649 of 2024

Dated
21.01.2025