



W.P(MD)No.31389 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 04.11.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.31389 of 2025

and

W.M.P.(MD)No.24592 of 2025

MJS TRAVELS,
Represented by its Proprietor,
Suresh.

... Petitioner

Vs.

The Assistant Commissioner (Circle),
Tuticorin - III Assessment Circle,
North Cotton Road,
Commercial Tax Building,
Tuticorin 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 on the file of the respondent in Reference Number ZA331124104853Z, dated 21.11.2024 and to quash the same as illegal, arbitrary and direct the respondent to revoke the cancellation of petitioner's Registration under GST Act Bearing GSTIN 33IMTPS1654H1ZG within the time limit that may be stipulated by this Court.



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For Petitioner : Mr.Selvakumar

For Respondent : Mr.R.Suresh Kumar,
Addl. Government Pleader.

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ORDER

This Writ Petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the impugned order rejecting the application for revocation of cancellation of the petitioner's GST registration on 21.11.2024 with effect from 31.10.2024. However, the petitioner has now approached this Court long after the cancellation of GST registration.

3. The learned counsel for the petitioner submits that the issue is squarely covered by the decision rendered by this Court in ***Tvl.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and others, in W.P.Nos.25048, 25877, 12738 of 2021 and etc., batch (decided on 31.01.2022)***, which has been followed in the case of



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Tvl.Natarajapathy Textiles, rep. by its Partner, A.Siva Prakasam

Vs.The Commissioner of Commercial Taxes, O/o. the Principal and

Special Commissioner of Commercial Taxes, Chennai and another in

W.P.(MD)No.3181 of 2022 (decided on 22.03.2022) and in the case of

M/s.Jaya Ram Cards, rep. by its Proprietor M.Jeyaram Vs. The

Superintendent, Rajapalayam-I Range, Virudhunagar in

W.P.(MD)No.9462 of 2024 (decided on 18.04.2024).

4.In view of the same, this Writ Petition is allowed, subject to the petitioner complying with the conditions imposed in ***Tvl.Suguna Cutpiece Center's*** case (*cited supra*). No costs. Consequently, connected miscellaneous petition is closed.

04.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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To:
The Assistant Commissioner (Circle),
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G.R.SWAMINATHAN, J.

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