IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 16330 of 2025

D.Jagadeesan,
S/O.Dakshinamurthy,
No. 8/29, Dharmaraja Koil Street,
Chennai, Tamil Nadu - 600 002.

Petitioner(s)

Vs

1. Assistant Commissioner,
CBIC, Zone Chennai,
Chennai Commissionerate-North
Egmore, Range IV.

2.Superintendent,
CBIC, Zone Chennai
Chennai Commissionerate- North
Egmore, Range IV.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the respondent in Ref No. ZA3303253637688 dated 30.03.2025 and quash the proceedings in Order for Cancellation passed therein by the Respondent and further direct the Respondent to restore the Petitioners GST Registration No. 33AHDPD0614P1ZN granted under the TNGST / CGST Act, 2017.

For Petitioner(s): Mr.V.Adithiyan

For Respondent(s): Mr.Rajinish Pathiyil
Senior Panel Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 30.03.2025.

2.Learned counsel for the petitioner would submit that the petitioner requested the respondent to cancel his GST registration through his application dated 09.06.2020. However, the GST registration of the petitioner was cancelled by the respondent after five years from the date of application vide order dated 30.03.2025 with retrospective effect from 01.05.2020. But the petitioner intend to revive his business now and therefore, the present writ petition filed to quash the GST registration cancellation order dated 30.03.2025.

3.Learned Senior Panel Counsel appearing for the respondent would submit that in the present case, the GST registration was cancelled only based on the request of the petitioner and if the petitioner intend to revive his business, the petitioner shall make a request to the respondent and the same will be considered.

4.Heard the learned counsel for the petitioner as well as the learned Senior Panel Counsel appearing for the respondent and perused the materials available on record.

5.Considering the submissions made by the learned counsel for the petitioner and the learned Senior Panel Counsel appearing for the respondent, it is evident that, at the request of the petitioner the impugned order came to be passed by cancelling the GST registration certificate of the petitioner. However, the petitioner now wants to continue his business and therefore he prays to set aside the GST registration cancellation order dated 30.03.2025 passed by the respondent. Since the GST registration was cancelled on the request made by the petitioner, if the petitioner intend to revive his business, it is for the petitioner to make representation to revive the old GST registration. If any such representation is received by the respondent, the respondent is directed to consider the request of the petitioner within a period of two weeks from the date of the representation made by the petitioner.

6.With the above observation, this writ petition is disposed of. No costs.

24-06-2025

rst

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.Assistant Commissioner
CBIC, Zone Chennai, Chennai
Commissionerate-North
Egmore, Range IV

2.Superintendent
CBIC, Zone Chennai
Chennai Commissionerate- North
Egmore, Range IV

KRISHNAN RAMASAMY J.

rst

WP No. 16330 of 2025
AND WMP NO. 18449 OF 2025

24-06-2025