IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 27878 of 2025
and
WMP.No.31226 of 2025

Sri Venkateswara Exports
Rep by its Proprietor Sri.S.Venkatesan
No.26/2,NA, Korla Chenna Chetty Street
Chinna Bargur, Bargur Post, ….Petitioner
Krishnagiri 635 104

Vs.

The Assistant Commissioner
Krishnagiri-II
Krishnagiri . ..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 Ref.No.ZA330923009083V and quash the proceeding dated 04.09.2023 passed therein and further direct the respondent to restore the registration number of the petitioner in GSTIN/UIN: 33ADIPV2112R1Z7.

For Petitioner : Mr.B.Raveendran

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. The petitioner is before this court against the impugned order dated 04.09.2023 whereby the petitioner's GST registration has been cancelled. The cancellation of the GST registration was with effect from 30.06.2023. The reasons given in the impugned order are as under:

"*This has reference to show cause notice issued dated 03/08/2023.*
Whereas no reply to the show cause notice has been submitted;
and whereas, the undersigned based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s):

Rule 21(a) -person does not conduct any business from declared place of business."

4. Learned counsel for the Petitioner would submit that the issue now is covered by the decisions of this court in ***Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory*** *Vs.* ***The Appellate Deputy Commissioner (ST) (GST), Salem and another,*** *(2022) 99 GSTR 386.* That apart, learned counsel for the Petitioner would submit that *post facto* petitioner has also obtained necessary certificate from the Ministry of Environment, Forest and Climate Change on 22.11.2024.

5. On the other hand, learned counsel for the respondent would submit writ petition is devoid of merits as the petitioner did not possess the aforesaid certificate on the date of registration that was obtained earlier. That apart, it is submitted that petitioner was issued with show cause notice dated 03.08.2023.

6. However, the petitioner failed to respondent to the same and thus, the

impugned order has been passed. It is submitted that the petitioner may approach the respondent with a fresh application. As and when such application is filed, the respondent shall consider the application afresh.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the Respondent, the impugned order deserves to be set aside and the case is remitted back to the respondent to pass a fresh order in the light of the subsequent order for clearance obtained by the petitioner on 22.11.2024 from the Ministry of Environment, Forest and Climate Change in file No.11384.

8. Respondent may examine the case afresh and revive the GST Registration of the petitioner from the date of its original registration. In case

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gv

the petitioner's GST registration is directed to be revived, petitioner may also be called upon to furnish returns for the past period and to pay the tax due, if any.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

19.11.2025

Neutral Citation : Yes / No
gv

To:

The Assistant Commissioner
Krishnagiri-II
Krishnagiri

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