



W.P.No.34408 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34408 of 2025

and

W.M.P.No.38566 of 2025

Guman Sales Exim,
Rep by its Proprietor Guman Singh

... Petitioner

Vs.

The Assistant Commissioner,
Hosur (South) – III, Commercial Taxes Department,
Circle Integrated Commercial Taxes Building,
Ground Floor, Seetharammedu, Old Bus Stand,
Hosur, Tamil Nadu – 635 109.

... 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 Impugned Order issued in FORM GST-REG – 19 bearing Ref.No.ZA3305251191800 dated 21.05.2025 passed by the Respondent and quash the same and consequentially direct the Respondent to revoke the cancellation of GST – registration of the Petitioner.



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For Petitioner : Mr.V.Veeraraghavan

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST – Reg – 19, whereby, the GST Registration has been cancelled pursuant to a Show Cause Notice dated 07.05.2025.

4. A reading of the above Show Cause Notice indicates that the Petitioner was given 30 days time to file a reply. The Petitioner also appears to have give a preliminary reply on 17.05.2025. However, without calling the Petitioner for hearing, the impugned order has been passed on 21.05.2025 long before the



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date specified in the Show Cause Notice dated 07.05.2025. Thus, it is evident

that there is a violation of principles of natural justice.

5. Considering the same, the impugned order is set aside and the case is remitted back to the Respondent to pass a fresh order on merits as expeditiously as possible. Needless to state, before passing such order, the petitioner shall be heard. If the Petitioner desires, the Petitioner may also file a supplementary reply of the Show Cause Notice.

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

18.09.2025

Neutral Citation : Yes / No

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To
The Assistant Commissioner,
Hosur (South) – III, Commercial Taxes Department,
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C.SARAVANAN, J.

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