



W.P. No. 37089 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37089 of 2025

and

W.M.P. Nos. 41510 & 41511 of 2025

M/s. Sabari Vasan Hardware Store,
Rep., by its Proprietor,
Pon Singh

...Petitioner

Versus

1.The Superintendent of Central Taxes,
Korattur Range,
R-40, A-1, 100 Feet Road, Mogappair,
Chennai – 600 050.

2.The Assistant Commissioner of Central Taxes,
Ambattur Division,
R-40, A-1, 100 Feet Road, Mogappair,
Chennai – 600 050.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to quash the impugned order bearing reference No.ZA3301201073692 dated 30.01.2020 passed by the first respondent and restore the registration of the petitioner and thus render justice.



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For Petitioner : Mr. G. Natarajan

For Respondents : Mr. Rajnish Pathiyil,
Senior Standing Counsel

ORDER

In this Writ Petition, the Petitioner is before this Court for revoking the cancellation of the registration which was earlier granted to the Petitioner.

2. The registration of the Petitioner was cancelled by the impugned order dated 30.01.2020 which preceded a notice on 07.01.2020 in Form GST REG-17. The Petitioner has now been issued with a show cause notice under Section 74 of the respective GST Enactments vide show cause notice-428/2025-26, DC (HPU) dated 29.06.2025.

3. Learned counsel for the Petitioner attempted to argue the case by treating that although the issue is now substantially covered in favour of the Petitioner in terms of the decision of this Court in *M/s.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and another* reported in **2022 (61) G.S.T.L. 515 (Mad)**, would submit that the Petitioner



has huge amount of input credit that was lying in his account remaining unutilised and therefore, it would be onerous on the part of the Petitioner to pay once again the tax in cash.

4. Learned Senior Standing Counsel for the Respondents would submit that the writ petition can be disposed of in terms of the directions of this Court in *M/s.Suguna Cutpiece Center's* case.

5. Have considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

6. Considering the fact that the dispute pertains to the tax period between April 2018 to March 2021 and considering the fact that Section 16(6) has been inserted into the statute with effect from 01.11.2024, I am inclined to dispose this writ petition by directing the authority to dispose of the show cause proceedings in the light of the above statutory development taking note of the decision of the Hon'ble Supreme Court in **Formica India Division v. Collector of Central Excise** reported in **1995 (77) E.L.T. 511 (S.C.)** by taking note of the principle laid down. The Petitioner shall



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cooperate with the Respondents / Original Authority in the aforesaid proceedings.

7. The Writ Petition is disposed of with the above observations.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

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Index : Yes/No

Neutral Citation : Yes/No

AT

To

1. The Superintendent of Central Taxes,
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Chennai – 600 050.

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C.SARAVANAN, J.

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