



W.P.No.37241 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37241 of 2025 and
W.M.P.Nos.41665 and 41666 of 2025

Shivam Mathur

... Petitioner

Vs.

The Assistant Commissioner (GST),
Ganapathy, Coimbatore – III,
3rd Floor, CTO Complex,
Dr.Balasundaram Road,
Coimbatore.

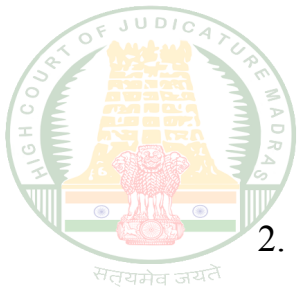
... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No:ZA3308250988620 dated 20.08.2025 on the file of respondent herein and quash the same.

For Petitioner : Mr.B.Manoharan
For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.



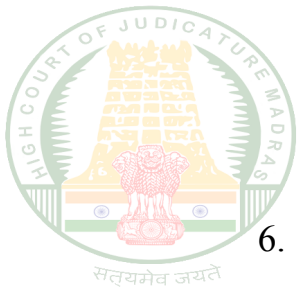
W.P.No.37241 of 2025

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

3. In this Writ Petition, the Petitioner has challenged the impugned Show Cause Notice dated 20.08.2025 seeking to cancel the GST Registration of the Petitioner under Rule 21A read with Section 29 of the respective GST enactments. The challenge to the impugned Show Cause Notice is that the same is bereft of any details for the Petitioner to reply.

4. That apart, the Petitioner has also been issued with Show Cause Notice in DRC 01 dated 26.08.2025 for the Tax Period 2025 – 2026 to which the Petitioner replied on 15.09.2025 and the case is pending adjudication by the Respondent.

5. The learned Additional Government Pleader for the Respondent on the other hand would submit that reasons stated in the Notice in DRC 01 dated 26.08.2025 are the reasons for canceling the GST registration of the Petitioner.



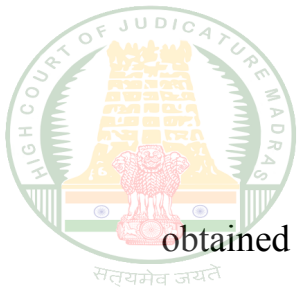
W.P.No.37241 of 2025

6. A reading of the aforesaid Show Cause Notice in DRC-01 dated 26.08.2025, it appears that the Petitioner deals with one Tvl.Laxmi Enterprises, who according to the Respondent is that a non-existent dealer and not doing any business from the place for which they have obtained the registration and indulged in business of trading and generating e-bills and that without actual supply of goods they have been transferring ineligible ITC to their purchasers.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

8. The impugned Show Cause Notice dated 20.08.2025 in the present form cannot be proceeded further. There has to be more details for the Petitioner to respond, even if any of the ingredients in the Show Cause Notice in DRC-01 dated 26.08.2025 is to be inferred for canceling the registration of the Petitioner, the same should also be reflected in the impugned Show Cause Notice dated 20.08.2025 for the Petitioner to given effective reply.

9. Considering the same, I am inclined to dispose of this Writ Petition by directing the Respondent to issue a corrigendum to the impugned Show Cause Notice dated 20.08.2025 giving particulars based on which the GST registration



W.P.No.37241 of 2025

obtained by the Petitioner is to be cancel. Needless to state, before proceeding further, the Petitioner shall be heard and also be given adequate opportunity to file a reply.

10. Since the impugned Show Cause Notice dated 20.08.2025, GST registration of the Petitioner has been suspended with effect from 20.08.2025, the suspension shall continue for a further period of 15 days from the date of receipt of this order, subject to the respondent furnishing a corrigendum to the impugned Show Cause Notice as ordered above. The suspension shall be continued subject to corrigendum and the final orders to be passed by the Respondent.

11. This Writ Petition stands disposed of with the above observations.
No costs. Connected Miscellaneous Petitions are closed.

26.09.2025

Neutral Citation : Yes / No

jas



W.P.No.37241 of 2025

WEB To COPY

The Assistant Commissioner (GST),
Ganapathy, Coimbatore – III,
3rd Floor, CTO Complex,
Dr.Balasundaram Road,
Coimbatore.



WEB COPY



W.P.No.37241 of 2025

C.SARAVANAN, J.
jas

W.P.No.37241 of 2025
and
W.M.P.Nos.41665 and 41666 of 2025

26.09.2025