IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40863 of 2025
and
W.M.P.No.45798 of 2025

M/s.Sivasakthi Chemical
Rep by its Partner : Ramya Ravichandran
Office at:
SIIED B, 11/6A, Kallauthupatti
Lakshmapuram Post, Pappireddypatti TK
Dharmapuri, Tamil Nadu 636905. ... Petitioner

Vs.

The Commercial Tax Officer
Harur. ... 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 bearing the impugned order No.ZA330725215645J dated 21.07.2025 quash the same and consequently direct the respondent to revoke the cancellation of the petitioner's GST registration bearing GSTIN: 33AAZFS5908A1Z1.

For Petitioner : Mr.K.R.Samratt

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 with the consent of 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 dated 21.07.2025 whereby the application filed for revocation of cancellation of registration made on 04.06.2025 with retrospective effect from 01.07.2017 is in challenge.

4. The text of the impugned order dated 21.07.2025 reads as under **:**

Reference Number : ZA330725215645J

Date:21/07/2025

To

SIVASAKTHI CHEMICAL,

SHED B, 11/6A, LAKSHMAPURAM PO PAPPIREDDYPATTI

TK. KALLAUTHUPATTI, Dharmapuri, Tamil Nadu 636905

GSTIN-33AAZFS5908A1Z1

Order of Rejection of Application for Revocation of Cancellation

You have not replied to the notice issued vide reference No.ZA330725215645J dated:21/07/2025 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act.

KARUPPANAN PERUMAL
Commercial Tax Officer
HARUR

5. The facts on record revealed that the petitioner was issued with the show cause notice on 30.04.2025 in form GST REG-17. The petitioner failed to respond to the same though specific time line was prescribed to the petitioner to respond to come forward for personal hearing.

6. By the aforesaid notice, the petitioner's registration was suspended with effect from 30.04.2025. Since the petitioner failed to respond to the same, the registration was cancelled by order dated 04.06.2025 with effect from 01.07.2017.

7. It is in this background, the petitioner filed an application for revocation of the cancellation of the registration on 07.07.2025. In response to

the same, the petitioner was issued with the notice in FORM GST REG-23 dated 08.07.2025, whereby the petitioner was called upon to furnish a reply to the notice within 7 working days from the date of service of the aforesaid notice.

8. Show Cause Notice in Form GST REG-23 for order of rejection of application for revocation of cancellation of registration reads as under:

> ***"Order of Rejection of Application for Revocation of Cancellation***
>
> *You have not replied to the notice issued vide reference No.ZA330725215645J dated:21/07/2025 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act."*

9. This has reference to your application dated 07.07.2025 regarding revocation of cancellation of registration. Your application has been examined and the same is liable to be rejected for the following reasons:

> *1. Reason for revocation of cancellation – Others (Please specify) – 1. The dealers are requested to provide the purchase and sale details from the date of cancellation to till date. 2. Bank Statement and ITR copies for the same period may be furnished. 3. Tax dues may be paid along with interest (if any) in DRC-03 and the same to be furnished. 4. The dealers are advised to attend*

personal hearing on 17.07.2025.

10. The petitioner was directed to appear before the respondent by 17.07.2025. It is the case of the petitioner that the petitioner had indeed filed a reply on 28.07.2025. However, without considering the same, impugned order has been passed on 21.07.2025. It is further submitted that the petitioner also appeared for a personal hearing before the respondent. However, content of the same has not been captured in the impugned order.

11. It is evident that the petitioner had not filed a reply within the due date specified in notice dated 08.07.2025. The petitioner appears to have appeared for personal hearing and later filed a reply dated 28.07.2025 by which time, the impugned order has been passed on 21.07.2025.

12. Considering the above, the case is remitted back to the respondent to pass a fresh order denovo after considering the reply dated 28.07.2025 and 25.08.2025 which is said to have been filed subsequently.

C.SARAVANAN.,J.
gv

13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

29.10.2025

Neutral Citation : Yes / No

gv

To:
The Commercial Tax Officer
Harur.

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29.10.2025