IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41873 of 2025
and
W.M.P.Nos.46920 & 46921 of 2025

1. ARS IRONS
Represented by its Proprietor
Mr P.Ananthakumar, No.3/1,
ChengaiyaMaistry
Street,Erukkancherry,Chennai 600 118.

Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
Kodungaiyur Assessment Circle, 2nd
Floor, commercial Taxes building, 32,
elephant gate bride road, chennai 600
003

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the Respondent in Reference Number ZA 330 324 094 323S dated 19.03.2024 and quash the same.

For Petitioner(s): Mrs.V.Vijayalakshmi

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

With the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of.

2. In this writ petition, the petitioner has challenged the impugned order dated 19.03.2024, issued in Form GST REG-19, accompanied by a detailed order passed on the same day.

3. By the impugned order, the GST registration obtained by the petitioner has been cancelled. The said order was preceded by a notice dated 22.02.2024, issued in Form GST REG-17, to which the petitioner did not submit any reply.

4. In paragraph No. 3 of the detailed order, it has been stated as under:

> *"In view of the above position, it is noticed that the tax payer has furnished in the GST portal, the Bank Account details, which does not relate to him and the tax payer seemed to have furnished Bank Account merely to comply with the provisions of the GST Rule. In as much as the tax payer has obtained registration by means of willful misstatement, it is proposed to cancel the registration of the tax payer under Section 29(2) (e) of the GST Act, 2017 read with Rule 10A of GST Rules, 2017 with immediate effect."*

5. The learned Government Advocate for the respondent submitted that the petitioner was given time to reply which was allowed to lapse, and has thus suffered impugned order dated 19.03.2024 under Section 29 of the respective GST enactments, cancelling the GST Registration.

6. It is further submitted that the petitioner could have either filed an appeal within the prescribed time under Section 107 of the said enactments filed application for revocation of cancellation. Instead, the petitioner has filed this writ petition belatedly . Hence, prays for dismissal of the writ petition.

7. At this stage, the learned counsel for the petitioner drew attention to the order dated 19.09.2024 passed in W.P. No. 26762 of 2024, wherein the petitioner had challenged the order dated 12.07.2023.

8. It is noticed by the aforesaid order, the Court had remitted the case back to the respondent to pass a fresh order, by directing the petitioner to deposit 10% of the disputed tax.

9. The learned counsel for the respondent submits that this amount also has not yet been deposited so far. This is affirmed by the learned counsel for the petitioner. It is submitted that an appeal has been against the order on

31.07.2025, which came to be dismissed by the Appellate Authority on 31.07.2025.

10. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, and perused the impugned order dated 19.03.2024, in GST REG-19, as well as the detailed order dated 19.03.2024.

11. The petitioner has to deposit the amount confirmed by the order dated 12.07.2023, as demanded vide the demand notice dated 19.10.2023.

12. Therefore, following the direction 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, following directions are issued:

(1) The petitioner shall file a detailed reply to the notice in GST Form REG-17 dated 22.02.2024, by treating the impugned order dated 19.03.2024 as an addendum to the same.

(2) The petitioner shall deposit arrears of tax amount remaining unpaid as on date within a period of thirty (30) days from the date of receipt of a copy of

this order.

13. Subject to petitioner complying with the above stipulation, the respondent shall restore the GST Registration of the petitioner, if the petitioner is otherwise entitled to such restoration for registration and restoration is for bonafide purpose, as expeditiously as possible, preferably within a period of two months from the date of receipt of a copy of this order.

14. This writ petition stands disposed of with the above observations. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

07-11-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Assistant Commissioner (ST),
Kodungaiyur Assessment Circle, 2nd
Floor, commercial Taxes building, 32,
elephant gate bride road, Chennai 600

003

C.SARAVANAN, J.

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