IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41066 of 2025
and
W.M.P.Nos.46029 & 46031 of 2025

1. M/s Al Noor Exports
Represented by its Partner, 16/7,
Patnool Sardar Jung Street, Periamet,
Chennai, Tamil Nadu-600 003

Petitioner(s)

Vs

1. Deputy Commissioner (ST) (FAC)
GST Appeal Chennai-I
C.T. Appeal Chennai-I, C.T. Main
Building, 2nd Floor, Greams Road,
Chennai-600 006

2.Commercial Tax Officer, Vepery
Assessment Circle
CT- Annex Building, Greams Road,
Chennai.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records leading to the impugned order dated 10.06.2025 issued in Appeal No.AP/GST/3693/2024 by the 1st Respondent herein and quash the same and consequently the order dated 09.09.2024 bearing Reference No.ZA330924052079F passed by the 2nd Respondent and quash the same and further direct the Respondents to permit the petitioner to file application for seeking revocation of the registration cancellation.

For Petitioner(s):	Mr.Rishi Nandhan R.B
For Respondent:	Mr.C.Harsha Raj Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned order of the Appellate Commissioner dated 10.06.2025 in Appeal No. AP/GST/3693/2024. By the impugned order, the petitioner's appeal dated 07.11.2024 against the order dated 09.09.2024 in Form GST REG-19 has been dismissed.

4. The challenge to the impugned order is that the Appellate Commissioner has passed a non-speaking order. It is submitted that the order passed by the second respondent/Original Authority dated 09.09.2024 in Form GST REG-19 is also non-speaking, as it is based on a Show Cause Notice dated 22.08.2024 in Form GST REG-17, which was preceded by an inspection conducted on 21.08.2024.

5. It is submitted that at the time of inspection, the partner of the petitioner's firm was unaware and unwell, and therefore, the business was not being carried on and was suspended. However, it did not mean that the petitioner was not carrying on business.

6. The learned counsel for the petitioner submits that the orders are arbitrary, as the petitioner is denied the registration, as a result of which the

petitioner is unable to carry on business by collecting input tax and paying the output tax under the provisions of the respective GST enactments.

7. The learned Special Government Pleader for the respondents would submit that the impugned orders of the first respondent dated 10.06.2025 does not merit any interference, as the petitioner was not carrying on business at the time when the premises was inspected on 21.08.2024.

8. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, this petition is disposed of with the consent of the learned counsel appearing on both sides.

9. This petition has been filed under Article 226 of the Constitution of India. The Appellate remedy before GST Tribunal under Section 112 of the respective GST enactments is not a reality. Though it has been notified, it is yet to be constituted.

10. The specific case of the petitioner appears to be that the petitioner is indeed carrying on business. If that be so, the petitioner is entitled for

restoration of the registration, as otherwise, it is the Central and State Exchequer, which is bound to lose tax revenue. The petitioner has to be allowed to come and operate within their jurisdiction, as observed 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. No useful purpose will be served to keep the petitioner out of the bounds of GST Regime, if the intention of the petitioner is to do legitimate business.

11. Considering the fact that there is also a possibility of the petitioner actually not carrying on business, but generating invoices to facilitate irregular availing of credit. Therefore, the impugned order dated 10.06.2025 is set aside, with a direction to the office of the second respondent to cause a surprise inspection as and when desired.

12. In case, the petitioner's unit is not found to be in existence or not found in carrying on business, appropriate orders may be passed by the second respondent.

13. Pending such exercise, the GST registration of the petitioner shall remain suspended. The second respondent shall pass such orders within a period of two (2) months from the date of receipt of a copy of this order. This will be without prejudice to the rights of the respondent to inspect the registered premises under law even if the registration is restored.

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

30-10-2025

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Speaking/Non-speaking order
Neutral Citation:Yes/No
To
1.Deputy Commissioner (ST) (FAC)
GST Appeal Chennai I
C.T. Appeal Chennai-i, C.T. Main
Building, 2nd Floor, Greams Road,
Chennai-600 006

2.Commercial Tax Officer, Vepery
Assessment Circle
CT- Annex Building, Greams Road,
Chennai.

C.SARAVANAN, J.

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