IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.44052 of 2025
and
W.M.P.No.49151 of 2025

M/s.Vasu Engineering Contractors,
Represented by its Proprietor,
Mr.Vasu Anand,
No.5/82 B, 5th Main Road,
KKD Nagar, Kodungaiyur, Chennai,
Tamil Nadu – 600 118. ...Petitioner

-Vs-

The Commercial Tax Officer,
Kodungaiyur Assessment Circle,
Avadi Zone, Tiruvallur Division,
Chennai, Tamil Nadu. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a direction in the nature of Writ of Certiorarified Mandamus, calling for the records on the files of the respondent herein in his proceeding here in Reference No.ZA330725232806G dated 23.07.2025 and quash the same and further direct the respondent to restore the petitioner's GST Registration No.33AAIPA9666Q1Z3 granted under the TNGST Act, 2017 and pass such further orders.

For Petitioner : Mr.T.Suresh

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

O R D E R

This is the second round of litigation before this Court.

2. Earlier, the GST registration of the Petitioner was cancelled vide order dated 19.04.2021 with retrospective effect from 01.03.2021, which was the subject matter of the challenge before this Court in W.P.No.6322 of 2025, which was disposed of vide order dated 24.02.2025.

3. The Petitioner had also secured an order in their favour in terms of the decision of this Court in ***Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory Vs. The Appellate Deputy Commissioner (ST) (GST), Salem and another*** in W.P.No.25048 of 2021 dated 31.01.2022.

4. This Court vide order dated 24.02.2025 revoked the GST registration of the Petitioner subject to the condition that the Petitioner ought to file their pending GST returns within the time stipulated therein.

5. It appears that the Petitioner has not complied with the order dated 24.02.2025 of this Court in W.P.No.6322 of 2025. In this background,

a fresh order has been passed, which is now under challenge in this writ petition. The impugned order cancels the GST registration of the Petitioner with retrospective effect from 31.08.2021.

6. The case of the Petitioner is that there are receivables on account of services rendered to various recipients and that a total sum of Rs.53,79,499.15 is due, out of which the tax component for the relevant tax period is Rs.9,68,309.85. It is submitted that the Petitioner has received only 40% of the taxable value from the recipients and that the remaining 60% is still due.

7. These are matters which are not the subject matter of adjudication in this writ petition and cannot be decided at this stage. If the Petitioner seeks revival of the GST registration, the Petitioner has to comply with the order dated 24.02.2025 of this Court in W.P.No.6322 of 2025, following the order of this Court in the ***Tvl.Suguna Cut Piece Center*** case, referred to *supra*.

8. Therefore, there is no merit in the challenge in this writ petition. The Petitioner's GST registration shall be revived, subject to the Petitioner complying with the aforesaid order dated 24.02.2025 of this Court.

C.SARAVANAN , J.

9. The Writ Petition stands dismissed with the above liberty. No costs.

Consequently, the connected miscellaneous petition is closed.

17.11.2025

cda
Index : Yes/No
Speaking/Non Speaking order

To

The Commercial Tax Officer,
Kodungaiyur Assessment Circle,
Avadi Zone, Tiruvallur Division,
Chennai, Tamil Nadu.

W.P.No.44052 of 2025