IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 45803 of 2025
and WMP.Nos.51032 & 51034 of 2025

Tvl.Shivani Traders
GSTIN:33BVTPS0906A1ZQ
Rep by its Proprietor Sakthivel Muthusamy
11/22, Sri Venkatesa Perumal nagar, 2nd street
Saravanampatti, Coimbatore – 641 035 ….Petitioner

Vs.

The Assistant Commissioner
Saravanampatti (West) Assessment Circle
Commercial Tax Building
Dr.Balasundaram Road
Coimbatore-641 018 . ..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 pertaining to the impugned order in Form GST REG-19 bearing Ref.No.ZA330824096954Z dated 19.08.2024 issued by the sole responded and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.Amirtha Poonkodi Dinakaran

Government Advocate

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. The petitioner is before this court against the impugned order dated 19.08.2024 passed in REG-19. By the impugned order, the petitioner's GST registration has been cancelled with retrospective effect from 21.06.2024. The reasons stated in the impugned order for cancelling the registration is under:

1.Rule 21(a)-person does not conduct any business from declared place of business.

2. Rule 21(e)-person avails ITC in violation of the provisions of Section 16 of the Act or the Rules made thereunder.

4. The impugned order has preceded the notice in Form GST Reg 17 dated 21.06.2024 which was not responded to by the respondent .

5. Today, when the matter was taken up for hearing the learned counsel for the Petitioner drew the attention to the following writ petitions filed by the petitioner.

Sl. No	W.P.No.	Demand ID/Date	Period	Pre-deposit amount	Date of payment of pre-deposit
1	22444/2025	ZD330324134604R/ 21.03.2024	2018-19	34,227/-	16.07.2025
2.	21399/2025	ZD330923052833B/ 11.09.2023	2018-19	12,14,812/-	21.02.2024 30.03.2024 20.04.2024 28.06.2024 16.07.2025

3.	21402/2025	ZD331224264444L/30.12.2024	2019-20	3,353/-	16.07.2025
4.	21406/2025	ZD3308241568930/19.08.2024	2019-20	94,508/-	16.07.2025
5.	22428/2025	ZD331224098323K/12.12.2024	2021-22	61,942/-	16.07.2025

6. It is informed that in sofar as the Sl.Nos.2 and 4 are concerned, the petitioner has been given liberty to challenge the assessment orders mentioned therein before the appellate authority and that the petitioner has also filed an appeal before the appellate authority. It is further submitted that for rest of the period, the case has been remitted to the respondent to re-do the exercise and orders are awaited pursuant to the orders passed on various dates by the High Court in the above Writ Petitions.

7. Learned counsel for the Petitioner further submits that the petitioner

had also this Court recently in WP.No.45109 of 2025 whereby the attachment of the petitioner’s property was subject matter for challenge and that an order came to be passed on 19.11.2025 whereby there was a direction to the respondents in the above mentioned writ petitions to dispose of the appeals/notices in view of denovo orders.

8. The petitioner has a remedy under Section 30 for revocation of the cancellation of GST registration, although the limitation for filing the such application has expired.

9. Considering the peculiar facts and circumstances as noted above, the Writ Petition is disposed of giving liberty to file an application for revocation of the cancellation vide impugned order within a period of fifteen days from the date of receipt of a copy of this order

10. In case such an application is filed for revocation of the cancellation

of registration, the respondent shall pass appropriate orders on merits taking note of the collateral proceedings as mentioned above.

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

24.11.2025

Neutral Citation : Yes / No
gv

To:

The Assistant Commissioner
Saravanampatti (West) Assessment Circle
Commercial Tax Building
Dr.Balasundaram Road

Coimbatore-641 018

C.SARAVANAN.,J

gv

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