



WEB COPY



W.P.No.49219 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49219 of 2025

and

W.M.P.No.54986 of 2025

M/s.Parthasarathy Janakiram,
Represented by its Proprietor
Parthasarathy Janakiram

... Petitioner

Vs.

The Commercial Tax Officer,
Nolambur.

... 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 of the Respondent culminating in the Order for Cancellation of Registration dated 18.07.2025 issued under Reference No.ZA330725205566J by the Respondent and quash the same.

For Petitioner : Mr.S.Murugappan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.



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2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Order dated 18.07.2025 in Form GST REG-19, cancelling the GST Registration of the Petitioner.

4. By the impugned Order dated 18.07.2025, the Petitioner's GST Registration has been cancelled with effect from 01.11.2024.

5. The impugned Order was preceded by a Show Cause Notice in Form GST REG-17 dated 28.02.2025 to which the Petitioner filed a reply on 08.03.2025.

6. It appears that the Petitioner was also earlier proceeded with the similar proceeding pursuant to the Show Cause Notice in GST REG-17 dated 04.02.2025 and an Order came to be passed by the Respondent on 12.02.2025 dropping the proceedings initiated against the Petitioner for cancellation of GST Registration.



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7. Since the Petitioner has to carry on the business and is required to file Returns for the succeeding tax period, the impugned Order cancelling the GST registration of the Petitioner is set aside without prejudice to the rights of the Respondent to initiate similar proceedings in case the Petitioner further continues to breach the provisions of law.

8. This revocation of order of cancellation of GST registration of the Petitioner is provisional and can be revoked at any point of time as stated above.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

16.12.2025

Neutral Citation : Yes / No

arb

To:

The Commercial Tax Officer,
Nolambur.



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C.SARAVANAN, J.

arb

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