BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.08.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD)No.21912 of 2025
and
W.M.P(MD)No.17004 of 2025

Tvl.A.Hariharan
Civil Contractor,
GSTN:33ADPPH3396C2ZK,
10/140, Thayarthoppu,
V.K.Pudur,
Tirunelveli District,
Tamil Nadu – 627861. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Tenkasi Assessment Circle,
Commercial Tax Department,
SBI Bank 3rd Floor, Near Yanai Palam,
Tenkasi – 627811. ...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records of the respondent culminating in the suspension of the petitioner's GST registration bearing GSTIN/UIN.33DBPPS6485G1ZZ dated 22.05.2025, pursuant to the Show Cause Notice in Form GST REG-17 (Ref No. ZA3305251275471), and quash the same as being arbitrary, illegal, violative of principles of natural justice and ultra vires the provisions of the TNGST Act, 2017, and consequently direct the respondent to forthwith restore the petitioners registration to 'Active' Status and permit return filing and compliances.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The petitioner is before this Court challenging the impugned show cause notice dated 22.05.2025, proposing to cancel the petitioner's GST Registration.

2. By the impugned show cause notice, the petitioner's GST Registration has also been suspended with effect from 22.05.2025. Parallelly, the petitioner also served with a notice in Form GST ASMT-10 dated 13.03.2025, followed by a notice in Form DRC 01A and finally a notice in Form DRC 01 dated 09.05.2025, which has now culminated in an assessment order dated 27.06.2025 in Form GST DRC 07. By the aforesaid order, the petitioner has been made liable to pay tax of Rs.9,85,636/- (Rs.4,92,818/- towards SGST and Rs.4,92,818/- towards CGST).

3. It is noticed that the petitioner has also been imposed with a penalty. Against the assessment order, the petitioner has filed an appeal and has paid 10% of the disputed tax on 21.07.2025.

4. Considering the fact that the petitioner is a Government Contractor and there has been a delay in receipt of amounts from the Government, I am inclined to dispose of this writ petition by quashing the show cause notice in so far as it seeks to suspend the petitioner's GST registration with effect from 22.05.2025. Independently, the impugned show cause notice shall be adjudicated to show cause as to why the petitioner's GST registration should not be cancelled.

5. At this stage submitted that the petitioner has already filed a reply to the same. The respondent shall adjudicate the show cause notice and pass appropriate orders on merits within a period of 30 days. In case no reply has been filed, it is open for the petitioner to file any additional reply within a period of 30 days from the date of receipt of a copy of this order and thereafter the respondent proceed to pass fresh orders on merits.

6. The writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

12.08.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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To

The Assistant Commissioner (ST),
Tenkasi Assessment Circle,
Commercial Tax Department,
SBI Bank 3rd Floor, Near Yanai Palam,
Tenkasi – 627811.

C.SARAVANAN, J.

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W.P(MD).No.21912 of 2025

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