IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3995 of 2026
and
W.M.P.Nos.4467 & 4468 of 2026

Tvl. Shri Dhandidhar Enterprises,
GSTIN: 33GASPR8308L1ZV
Represented by its Proprietor Rammrakh,
92, Ground Floor, Bharthi Street,
Coimbatore – 641 049. ... Petitioner

Vs.

The Superintendent,
Coimbatore – IIE Division,
Central Board of Indirect Taxes and Customs (CBIC),
No.1667, Adithya Towers, Trichy Road,
Ramanathapuram, Coimbatore – 641045. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order for cancellation of Registration in Form GST REG-19 bearing RFN No. ZA331225099725A dated 18.12.2025 issued by the Respondent and quash the same being illegal, invalid without jurisdiction and violated the principles of natural justice and to consequently, direct the respondent to restore the petitioner's GST registration bearing GSTIN: 33GASPR8308L1ZV.

For Petitioner : Mr.S.R.Varrun Kumar
For M/s.Meera Ramesh

For Respondent : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 18.12.2025, whereby the GST Registration of the petitioner was cancelled by the respondent.

4. The impugned order was preceded by a Show Cause Notice in Form GST REG-17 dated 10.12.2025. In response to the said notice, the petitioner filed a reply on 15.12.2025, which was found to be unacceptable based on the following observations:-

> *"The reply submitted by you is not satisfactory. Your unit were not found at the principal place of business during the Physical Verification conducted on 10.12.2025. In your reply, some photos submitted with GPS details looks to be fabricated."*

5. The impugned proceedings are pursuant to an inspection conducted by the respondent, whereby the respondent concluded that the petitioner was not carrying on business at the declared place, and that the declared place of business was found to be non-existent.

6. The conclusion, referred to supra, indicates that the impugned order has been passed without considering the petitioner's reply to the aforesaid notice.

7. The case is, therefore, remitted back to the respondent to pass a fresh order on merits within three months, subject to the petitioner filing all

documents required under Serial Nos.2, 3, 4 & 5 of the impugned order, within a period of 30 days from the date of receipt of a copy of this order.

8. In case the petitioner fails to file such documents within such time, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

9. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

19.02.2026

raja

Neutral Citation : Yes / No

To

The Superintendent,
Coimbatore – IIE Division,
Central Board of Indirect Taxes and Customs (CBIC),
No.1667, Adithya Towers, Trichy Road,
Ramanathapuram, Coimbatore – 641045.

C.SARAVANAN, J.

raja

W.P.No.3995 of 2026

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