



W.P.No.948 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.948 of 2026

and

W.M.P.No.1145 of 2026

Tvl.Bharathi Hair Enterprise,
(Represented by its Proprietor Paramasivam)
16/41A, Pulikuthi Street No.3, Near Sangeeth Theatre,
Gugai, Salem, Tamil Nadu – 636 006.

... Petitioner

Vs.

The Assistant Commissioner,
Annathanapatty

... 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 in Reference No.ZA3303240042951 (vide GST REG-19) dated 1st March 2024 and quash the said proceedings passed therein.

For Petitioner : Mr.S.Vishnupriya

For Respondent : Mrs.K.Vasanthamala,
Government Advocate



W.P.No.948 of 2026

WEB COPY

ORDER

Having learned counsel for the petitioner and the learned counsel for the respondent and taking note of the submissions of the learned counsel for the respondent in the light of the Section 44(2) of the GST enactment, this Writ Petition is closed by granting liberty to the petitioner to approach the respondent with a request for a fresh registration under Section 22 of the respective GST Enactments. Connected Writ Miscellaneous Petition is closed.

09.01.2026

nvi

Neutral Citation: Yes / No

To:

The Assistant Commissioner,
Annathanapatty.



WEB COPY



W.P.No.948 of 2026

C.SARAVANAN, J.

nvi

W.P.No.948 of 2026 and
W.M.P.No.1145 of 2026

09.01.2026