IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1625 of 2026 and W.M.P.No.1667 of 2026
and
W.P.No.41546 of 2025 and W.M.P.Nos.46550 & 46552 of 2025
and
W.P.No.41548 of 2025 and W.M.P.Nos.46554 & 46555 of 2025
and
W.P.No.41555 of 2025 and W.M.P.Nos.46564 & 46565 of 2025
and
W.P.No.41569 of 2025 and W.M.P.Nos.46587 & 46589 of 2025
and
W.P.No.41578 of 2025 and W.M.P.Nos.46598 & 46599 of 2025
and
W.P.No.41582 of 2025 and W.M.P.Nos.46603 & 46604 of 2025

Mr.Sivanandan
(Proprietor of M/s.Synergy Infra)
No.40/18, 3rd Main Road,
Chennai – 600 061. ... Petitioner in all cases

Vs.

The Assistant Commissioner
Nanganallur,
Chennai South,
Tamil Nadu – 600 061. ... Respondent in W.P.No.1625 of 2026

The Commercial Tax Officer,
(Also known as State Tax Officer),
Nanganallur, South III,
Chennai South,
Tamil Nadu
… Respondent in W.P.Nos.41546, 41548, 41555,41569, 41578 and 41582 of 2025

Prayer in W.P.No.1625 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in Form GST REG-19 vide Ref.No.ZA3302240139510 and quash the proceedings dated 03.02.2024 passed therein and further direct the respondent to restore the Petitioner's GST Registration GSTIN:33ALBPS9920P1Z1 granted under the TNGST/CGST Act, 2017.

Prayer in W.P.No.41546 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent in FORM GST ASMT-13 with Reference No.ZD330324068959X along with an attachment bearing Reference No.33ALBPS9920P1Z62023GSTASMT13 dated 13.03.2024 and consequential FORM GST DRC-07 with Reference No.ZD330324068959X dated 13.03.2024 for the tax period JUNE 2023 – JUNE 2023 and quash the same.

Prayer in W.P.No.41548 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent in FORM GST ASMT-13 with Reference No.ZD330324060100 along with an attachment bearing Reference No.33ALBPS9920P1Z172023GSTASMT13 dated 13.03.2024 and consequential FORM GST DRC-07 with Reference No.ZD3303240690100 dated 13.03.2024 for the tax period July 2023 – July 2023 and quash the same.

Prayer in W.P.No.41555 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent in FORM GST ASMT-13 with Reference No.ZD330324069055M along with an attachment bearing Reference No.33ALBPS9920P1Z182023GSTASMT13 dated 13.03.2024 and consequential FORM GST DRC-07 with Reference No.ZD330324069055M dated 13.03.2024 for the tax period AUG 2023 – AUG 2023 and quash the same.

<u>Prayer in W.P.No.41569 of 2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent in FORM GST ASMT-13 with Reference No.ZD330324069091Q along with an attachment bearing Reference No.33ALBPS9920P1Z192023GSTASMT13 dated 13.03.2024 and consequential FORM GST DRC-07 with Reference No.ZD330324069091Q dated 13.03.2024 for the tax period SEP 2023 – SEP 2023 and quash the same.

<u>Prayer in W.P.No.41578 of 2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent in FORM GST ASMT-13 with Reference No.ZD33032406142R along with an attachment bearing Reference No.33ALBPS9920P1ZI102023GSTASMT13 dated 13.03.2024 and consequential FORM GST DRC-07 with Reference No.ZD330324069142R dated 13.03.2024 for the tax period OCT 2023 – OCT 2023 and quash the same.

<u>Prayer in W.P.No.41582 of 2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent in FORM GST ASMT-13 with Reference No.ZD330324069179A along with an attachment bearing Reference No.33ALBPS9920P1ZH12023GSTASMT13 dated 13.03.2024 and consequential FORM GST DRC-07 with Reference No.ZD330324069179A dated 13.03.2024 for the tax period NOV 2023 – NOV 2023 and quash the same.

For Petitioner : Mr.A.P.Karventhan
For Respondents : Mr.C.Harsharaj,
Special Government Pleader

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COMMONORDER

By this common order, all these writ petitions are being disposed of.

2. The petitioner has challenged separate orders all dated 13.03.2024 passed in Form GST ASMT-13 for the tax period from June 2023 to November 2023 (except July 2023 and October 2023) in W.P. Nos. 41546, 41548, 41555, 41569, 41578 and 41582 of 2025. The petitioner has also challenged the impugned order dated 03.02.2024 in Form GST REG-13 by which the petitioner's GST registration was cancelled with effect from 03.02.2024.

3. In 41546, 41548, 41555, 41569, 41578 and 41582 of 2025, the petitioner had earlier secured an interim order dated 03.11.2025 by this Court, wherein it was observed as under:

> "Mr.C.Harsharaj, learned Special Government Pleader takes notice on behalf of the Respondent and submits that the decision cited by the learned counsel for the Petitioner in the case of Comfort Shoe Components, Represented by its Proprietor Rafeeque Ahmed Vs. Assistant Commissioner, Ambur, Vellore in W.P.Nos.34770, 34774 and 34777 of 2023 dated 14.12.2023 as confirmed by the Division Bench of this Court vide Order dated 30.07.2025 in W.A.Nos.2329, 2330 and 2331 of 2025 is not applicable in the facts and circumstances of the case.

2. It is further submitted that the Respondent be given an opportunity to file a detailed counter explaining the position particularly in the light of the 2nd Proviso to Section 62 of the respective GST enactments.

3. On the other hand, the learned counsel for the Petitioner has relied upon the decision of this Court rendered in the case of M/s.Om Ganapathi Cranes and Earth Movers, Represented by its Proprietor Vs. The Deputy State Tax Officer-II, Tindivanam in W.P.No.35200 of 2025 dated 17.09.2025 wherein this Court held as under:

> "6. Facts also reveals that the petitioner has also filed annual return in form GSTR-9 on 03.01.2024. Short coming if any in filing of GSTR-3B either within the time or within the extended period as per the proviso under Section 62(2) of the Act now stands implicitly complied. Therefore, there are no other revenue implication as petitioner has brought the details of both indoor supply and output supply in the Annual Return filed in GSTR-9 dated 03.01.2024 for the entire year.
>
> 7. Further the petitioner has filed the monthly return in FORM GSTR-3B dated 26.05.2025 belatedly for the month of November 2022 after expiry of 60 days from 27.03.2023, being the date on which the order was passed under Section 62 in Form GST ASMT-13. Since there is no other revenue implication arising out of the delay in filing of the monthly return form GSTR-3B dated 26.05.2025, there is no jurisdiction in continuance of the impugned order."

> 4. The fact remains that the Petitioner has filed the return with a delay of 431 days for the month of June, July and August 2023 and with a delay of 433 days for the month of September, October and November 2023.
>
> 5. Therefore, the Respondent is directed to not to initiate recovery proceedings. The Respondent may also independently take a call as to whether a notice under Section 73 or Section 74 or Section 74A of the respective GST enactments has to be issued pending further orders.
>
> 6. List after three weeks for filing of counter affidavit and for further orders."

4. On that date, the petitioner, while in possession of the impugned order dated 03.02.2024 in Form GST REG-13, suppressed the same and thereby secured the interim order dated 31.01.2025 from this Court.

5. The petitioner is required to discharge the pending tax arrears / tax liability as a condition for restoration of GST registration in terms of the decision of this Court in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory** Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another,** (2022) 99 GSTR 386.

6. Considering all the facts and circumstances, the impugned order dated 03.02.2024 in Form GST REG-13 is quashed and the petitioner's GST registration is directed to be restored, subject to the petitioner complying with the conditions stipulated in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory** Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another,** (2022) 99 GSTR 386.

7. In view of the above, the petitioner is directed to comply with the above direction and discharge the tax liability and report the same as required, in accordance with the directions of this Court in the aforesaid case for restoration of the petitioner's GST registration.

8. The writ petitions are disposed of with the above observations. No costs. Consequently, the connected W.M.Ps are closed.

08.01.2026

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Neutral Citations: Yes/No

To:

1. The Deputy Commissioner (CT),
GST Appeal 1
Main Building, 2nd Floor,
No.1 Greams Road,
Chennai – 600 006.

2. The State Tax Officer / Commercial Tax Officer,
Ayanavaram Assessment Circle,
Station: No.1, Greams Road, 3rd Floor,
PAPJM Annex Building,
Chennai – 600 006.

To:

1. The Assistant Commissioner
Nanganallur,
Chennai South,
Tamil Nadu – 600 061.

2. The Commercial Tax Officer,
(Also known as State Tax Officer),
Nanganallur, South III,
Chennai South,
Tamil Nadu

C.SARAVANAN, J.

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