



W.P.No.2002 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2002 of 2026

and

W.M.P.No.2112 of 2026

Farman Ali Fayaz Ali

... Petitioner

Vs.

The Assistant Commissioner,
Vellore (North), Vellore,
Tamil Nadu.

... Respondent

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned Order for Cancellation of Registration vide Form GST REG – 19, bearing Ref.No:ZA330325041996E dated 07.03.2025 passed by the respondent and quash the same, and direct the respondent to restore the GST registration of the petitioner vide GSTIN:33ABQPF3298Q1ZW.

For Petitioner : Mr.P.N.Sowmini

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader



W.P.No.2002 of 2026

ORDER

The petitioner is before this Court against the impugned order dated 07.03.2025 in Form GST REG – 19 issued under Rule 22(3) of the respective GST rules.

2. The impugned order has preceded a notice in Form GST REG-17 dated 13.09.2024 under rule 22(1) of the respective GST rules. It appears that the aforesaid Show Cause Notice was issued to the petitioner on the ground that the petitioner had failed to declare the correct tax liability in Form GSTR-3B as per the GSTR-1 and has failed to respond the aforesaid notice in Form GST REG-17 dated 13.09.2024.

3. The learned counsel for the petitioner submits that the petitioner may be given one more opportunity to explain the case afresh.

4. Considering the fact that the petitioner is engaged in the business of supply and service and therefore, will have to carry on the business, one opportunity be given to the petitioner to explain the case. Therefore, the case is remitted back to the respondent to pass fresh orders on merits as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.



W.P.No.2002 of 2026

WEB COPY

5. Needless to state while passing the order, the respondent may also take note of the decision of this Court once again in ***Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory V. The Appellate Deputy Commissioner (ST) (GST), Salem and another [(2022) 99 GSTR 386]*** and pass appropriate orders in accordance with law.

6. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

7. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

22.01.2026

ssn

Neutral Citation : Yes / No

To

The Assistant Commissioner,
Vellore (North), Vellore,
Tamil Nadu.



WEB COPY



W.P.No.2002 of 2026

C.SARAVANAN, J.,

ssn

W.P.No.2002 of 2026
and
W.M.P.No.2112 of 2026

22.01.2026