IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12477 of 2026
and
W.M.P.Nos.13644 and 13646 of 2026

M/s.Raghav Group of Companies,
Represented by its Authorised Signatory
P.Venkatraman ... Petitioner

Vs.

1.The Commercial Tax Officer,
Medavakkam Assessment Circle,
Room No.232, II Floor,
Integrated Commercial Taxes and
Registration Building,
Nandanam,
Chennai – 600 035.

2.The Assistant Commissioner (State Taxes),
Medavakkam Assessment Circle,
Room No.232, II Floor,
Integrated Commercial Taxes and
Registration Building,
Nandanam,
Chennai – 600 035.

3.The Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, N.S.Garden,
Kanchipuram High Road,
Thimmavaram,
Chengalpattu – 600 037. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the Respondent No.1 in Form GST REG-19 bearing Reference No.ZA3305250362113 dated 07.05.2025 and the impugned order in Form GST DRC-07 vide Reference No.ZD3307251579804 dated 16.07.2025 FY APRIL 2024-JULY 2024 and quash the same as illegal, arbitrary and violative of principles of natural justice; consequently, directing the Respondent No.1 to restore the Petitioner's GST Registration bearing GSTIN 33ATJPV4799F1Z1 forthwith, thereby enabling the Petitioner to resume lawful business operations without any further delay.

For Petitioner	:	Mr.P.Bharath Kumar
For Respondents	:	Mr.C.Harsharaj Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. A composite prayer has been made in this Writ Petition, challenging the order dated 07.05.2025 cancelling the GST Registration of the Petitioner as also the order dated 16.07.2025 in Form GST DRC-07 for the Tax Period April 2024-July 2024. The respective orders have been preceded by the Show Cause Notices dated 28.08.2024 and 17.02.2025 to which the Petitioner failed to respond. As such, a composite challenge by a single Writ Petition is not permissible.

3. Learned counsel for the Petitioner submits that the Petitioner may be given liberty to file a fresh Writ Petition insofar as the cancellation of GST Registration in Form GST REG-19 dated 07.05.2025.

4. Learned counsel for the Petitioner further submits that the Petitioner is willing to deposit 25% of the disputed tax, confirmed by the impugned Order dated 16.07.2025 as a condition for *de novo* adjudication of the issue covered by the impugned Order passed under Section 74 of the respective GST Enactments.

5. Learned Special Government Pleader for the Respondents has no objection for the above arrangements.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

> "Willing to deposit 25% of the tax amount."

7. Recording the same, the case is remitted back to the 1st Respondent to pass a fresh order in lieu of the impugned Order dated 16.07.2025 for the Tax Period April 2024-July 2024, subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notices dated 28.08.2024 and 17.02.2025 together with requisite documents to substantiate the case by treating the impugned Orders dated 07.05.2025 and 16.07.2025 as an addendum to the Show Cause Notices dated 28.08.2024 and 17.02.2025.

9. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance

with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order(s).

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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. Liberty is also given to the Petitioner to challenge the cancellation of GST Registration separately in the manner known to law.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02.04.2026

Neutral Citation : Yes / No

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C.SARAVANAN, J.

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