IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2172 and 2179 of 2026
and
W.M.P.Nos.2363, 2365, 2377 and 2380 of 2026

Tvl.Arenco Catering,
Represented by its Partner
Shafique KP ... Petitioner in both W.Ps.

Vs.

1.The Assistant Commissioner (ST),
Nethaji Road Circle, Brough Road,
Erode – 638 001.

2.The Deputy Commissioner (CT),
GST Appeals, Integrated New Commercial Taxes Building,
III Floor, SF.No.400/1, 7, 8, 46 B Pudur Village,
Erode – 638 002. ... Respondents in both W.Ps.

Prayer in W.P.No.2172 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed in Form GST APL – 02 bearing Reference No.ZD331225441183S dated 30.12.2025, issued by the 2nd Respondent and quash the same.

Prayer in W.P.No.2179 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned cancellation order passed in Form GST REG – 19 dated 03.07.2024 read with the rejection order passed in Form Form GST REG - 05 dated 18.03.2025, issued by the 1st respondent and quash the same.

For Petitioner (in both W.Ps)	:	Mr.V.Sudhan
For Respondents (in both W.Ps)	:	Mr.TNC.Kaushik Additional Government Pleader

COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. By this common order, both these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. In W.P.No.2179 of 2026, the Petitioner has challenged the impugned order in Form GST REG – 19 dated 03.07.2024 and the rejection of the revocation application filed to revoke the aforesaid order vide order dated 18.03.2025 in Form REG – 05 and the cancellation order in Form GST

REG – 19 dated 03.07.2024 which preceded a Notice dated 28.02.2024 to which the Petitioner had failed to respond.

4. The Petitioner had filed an application on 22.07.2024 for revocation of the aforesaid cancellation order. However, the same has been rejected by the 2nd mentioned order dated 18.03.2025 impugned in W.P.No.2179 of 2026 stating the following reasons:-

> *Any supporting documents – Others (Please specify) – Reply and document filed by the applicant are not acceptable. Hence rejected.*

5. In W.P.No.2172 of 2026, the Petitioner has challenged the impugned order dated 30.12.2025 passed by the Appellate Authority namely 2nd Respondent herein, whereby, the appeal against the order cancelling GST registration impugned in W.P.No.2179 of 2026 has been rejected on the ground of limitation.

6. I have considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the Respondent. I have also perused the records before this Court and the affidavit filed in support of the Writ Petitions. Since the GST registration of

the Petitioner has been cancelled by order dated 03.07.2024 which stands allowed by order dated 18.03.2025 without proper reason. The impugned order in Form GST REG – 19 dated 03.07.2024 and order dated 18.03.2025 in Form REG – 05 are quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a proper reply to the respective Show Cause Notices issued to the Petitioner which preceded the respective orders within a period of fifteen days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits after hearing the Petitioner.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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

11. In the result, W.P.No.2179 of 2026 stand disposed of with the above observations.

12. In view of the order passed in W.P.No.2179 of 2026, W.P.No.2172 of 2026 stands dismissed with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

29.01.2026

Neutral Citation: Yes / No
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To:

1.The Assistant Commissioner (ST),
Nethaji Road Circle, Brough Road,
Erode – 638 001.

2.The Deputy Commissioner (CT),
GST Appeals, Integrated New Commercial Taxes Building,
III Floor, SF.No.400/1, 7, 8, 46 B Pudur Village,
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C.SARAVANAN, J.

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