W.P.No.3158 of 2026
and
W.M.P.Nos.3558 & 3560 of 2026

**C.SARAVANAN, J.**

1. This case was listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner submits that the issue involved in the present case is covered by the decision of this Court in **Tvl.Suguna Cut Piece Center v. Appellate DC (ST), Salem.**, 2022 (61) G.S.T.L. 515 (Mad) and seeks for a direction from this Court to the Respondent to consider the same while passing a fresh order in the *de novo* adjudication.

3. The learned counsel for the Respondent raises no objection for the above submission and also confirms the same.

4. Recording the above submission, Paragraph No. 7 of the order dated 30.01.2026 shall be modified and substituted as follows:-

"7. In case the petitioner complies with the above stipulation, the 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. While passing the de novo order, the Respondent shall be guided by the ratio in **Tvl.Suguna Cut Piece Center v. Appellate DC (ST), Salem.,** 2022 (61) G.S.T.L. 515 (Mad). Subject to the petitioner complying with the above stipulation, the attachment of the bank account of the petitioner shall also stand automatically vacated."

5. The other aspects of the order dated 30.01.2026 shall remain unaltered.

6. Registry is directed to carry out the necessary corrections and issue fresh order copies to the parties.

**18.02.2026**

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**C.SARAVANAN, J.**

av

W.P.No.3158 of 2026
and
W.M.P.Nos.3558 & 3560 of 2026

18.02.2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 30-01-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

WP No. 3158 of 2026
and
WMP.No.3558 & 3560 of 2026

Tvl. Rajinikanth Shanmugapriya
Trade Name : M/s. Poorvi Fab,
New No.65, Old No.33, Third Floor,
Prakasam Salai, George Town, Broadway,
Chennai 600 001,
Rep by its Proprietrix R. Shanmugapriya

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Broadway Assessment circle,
Broadway, Chennai 600 104.

..Respondent(s)

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 of Cancellation of Registration dated 25.04.2025, passed by the Respondent herein, under Reference Number: ZA330425166715G and to quash the same, in so far as, the said impugned order had been passed without jurisdiction, authority of law and in clear violation to the principles of natural justice and also against the fundamental rights guaranteed to the petitioner and consequently to direct the respondent herein to revoke the cancellation of the petitioner GSTN Registration No.33GQPPS8131D1ZK.

| | |
|---|---|
| For Petitioner(s): | Mr.Baskaran S. |
| For Respondent(s): | Mr.TNC.Kaushik,<br>Additional Government Pleader |

**ORDER**

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

2. This Writ Petition is 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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in Form GST REG – 19 dated 25.04.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 22.03.2025, the petitioner failed to respond the same and thus, suffered the impugned Order dated 25.04.2025.

4. It is noticed that the limitation for filing an appeal under Section

107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 29.01.2026.

5. I have considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner filing a proper reply to the Show Cause Notice in GST DRC-01 dated 22.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 25.04.2025 as an addendum to the Show Cause Notice dated 22.03.2025, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulation, the 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.

8. In case the Petitioner fails to comply with any of the stipulations, the 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.

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

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

**30-01-2026**

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The Assistant Commissioner (ST)
Broadway Assessment circle,
Broadway, Chennai 600 104

**C.SARAVANAN, J.**

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WP No. 3158 of 2026

30-01-2026