IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6133 of 2026

M/s.KAUVERY IMPEX,
Represented by its Proprietor,
Seyed Ahamed Buhari, S/o.Mohamed Ismail,
No.48, Thaiyappa Mudali Street,
Seven Hills,
Chennai - 600 001.

..Petitioner

Vs

The Superintendent of GST,
Range V Nungambakkam Division,
Chennai North Commissionerate
Chennai – 600 034.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the Impugned order passed by the Respondent against Petitioner firm in GSTIN 33ASRPB6961A2ZW vide Ref No.ZA330325172596E, FORM GST REG-19 dated 21.03.2025 on the file of Respondent and Quash the same is illegal, unconstitutional and against the principles of natural justice and consequently direct the Respondent to restore Petitioner's GSTN Registration for enabling him to file his pending returns pass such further or other orders as this Court may deem fit and proper in the circumstances of the case.

For Petitioner	:	Mr.K.M.Malarmannan
For Respondent	:	Mr.Su.Srinivasan, Senior Panel Counsel.

ORDER

Mr.Su.Srinivasan, learned Senior Panel Counsel 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 Government Advocate for the Respondent.

3. The present writ petition has been filed challenging the impugned order passed in FORM GST REG-19 dated 21.03.2025, whereby the GST registration of the petitioner, originally granted on 07.05.2021, has been cancelled with effect from 05.03.2025.

4. The learned counsel for the petitioner submitted that the petitioner was unable to submit an effective reply to the Show Cause Notice dated 03.03.2025 that preceded the impugned order and thus suffered the impugned order.

5. It is further submitted that the petitioner has now shifted the place of business and entered into a fresh Lease Agreement dated 18.12.2025 for the premises bearing Shop No.1, No.48, Thaiyappa Mudali Street, Sevenwells, Chennai – 600 001 and therefore seeks one more opportunity to submit a reply

and make necessary corrections in the GST portal with regard to the place of business.

6. Heard the learned counsel for the petitioner and the learned Senior Panel Counsel for the respondent.

7. Considering the facts and circumstances, this Court is inclined to grant one more opportunity to the petitioner to participate in the Show Cause Notice proceedings. Therefore, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner filing a reply to the Show Cause Notice dated 03.03.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. On receipt of such reply, 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 from the date of receipt of such reply.

9. In case the Petitioner fails to file a reply, the Respondent is at liberty to proceed against the Petitioner in accordance with law, as if this Writ Petition was dismissed *in limine* today.

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

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

23.02.2026

kmm

C.SARAVANAN, J.

kmm

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