IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.8786 of 2026
and
W.M.P.Nos.9453 & 9454 of 2026

Tvl. T.T. Energies,
GSTIN: 33BTWPS2872L1ZR
Represented by its Proprietor Suganya Prabhu,
448/3, Lakshminaickenpalayam,
Selakarachal village, Sulur Taluk,
Coimbatore - 641 658.

..Petitioner

Vs

1. The Assistant Commissioner (CT),
   Palladam II Assessment Circle,
   10, Mullai Nagar, Pollachi Main road,
   Palladam - 641 664.

2. The Deputy Commissioner (ST), Appeals,
   Emperor Textile Building 2nd Floor,
   Indira Nagar 1st Street, Avinashi Road,
   Tiruppur - 641 603.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to impugned order for Cancellation of Registration in Form GST REG 19 bearing reference No. ZA3309242877053 dated 25.09.2024 issued by the 1st Respondent and quash the same being illegal, invalid without jurisdiction and violated the principles of natural justice.

For Petitioner	:	Mr.S.R. Varrun Kumar
For Respondents	:	Mrs.K.Vasanthamala, Government Advocate.

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

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 Respondents.

3. The challenge in this Writ Petition is to the impugned order passed by the 1st Respondent in Form GST REG – 19, bearing reference No.ZA3309242877053 dated 25.09.2024, whereby the GST registration of the petitioner has been cancelled.

4. The learned counsel for the petitioner would submit that the impugned order came to be passed pursuant to a Show Cause Notice issued in Form GST REG – 17 dated 24.05.2024, to which the petitioner could not submit an effective reply within the stipulated time. The Registration was cancelled under Section 29(2)(c) of the Act.

5. It is further submitted that the petitioner was arrested in connected with Crime No.173 of 2024 for alleged offences under Section 2/3 of the U.P.

Gangsters and Anti-Social Activities (Prevention) Act, 1986, and was in judicial custody from 22.06.2024 to 21.03.2025, thereby preventing him from responding to the proceedings initiated by the Respondents.

6. The learned counsel would further submit that the petitioner was subsequently enlarged on bail by the Hon'ble Allahabad High Court in Miscellaneous Bail Application No. 5013 of 2025.

7. It is also submitted that during the relevant period, the Input Tax Credit (ITC) of the petitioner was blocked by the respondents and was subsequently unblocked, and thereafter, the petitioner has taken steps to regularize the statutory compliances, including filing of pending returns.

8. The learned counsel would further submit that the petitioner had also preferred a statutory appeal against the impugned order in Form GST APL-01, which came to be rejected in Form GST APL-02, without proper consideration of the above circumstances.

9. It is contended that the impugned order has been passed without affording a reasonable opportunity to the petitioner and the same is in violation of the Principles of Natural Justice.

10. *Per contra,* the learned Government Advocate appearing for the respondents would submit that despite issuance of Show Cause Notice, the petitioner had failed to respond and therefore, the impugned order came to be passed in accordance with law.

11. Heard the learned counsel appearing on either side and perused the materials available on record.

12. Considering the facts and circumstances of the case, particularly taking into account the period of judicial custody of the petitioner and the subsequent steps taken by him to comply with the statutory requirements, this Court is of the view that one more opportunity can be granted to the petitioner.

13. Accordingly, the impugned order dated 25.09.2024 passed by the 1st respondent is set aside and the case is remitted back to the 1st respondent for fresh consideration.

14. The petitioner is directed to submit a detailed reply along with all supporting documents within a period of two (2) weeks from the date of receipt of a copy of this order.

15. On receipt of such reply, the 1st respondent shall consider the same and pass appropriate orders on merits and in accordance with law, after affording an opportunity of personal hearing, within a period of four (4) weeks thereafter.

16. It is made clear that if the petitioner fails to comply with the above directions, the respondents are at liberty to proceed in accordance with law. Pending such exercise, the GST Registration of the petitioner shall be deemed to be suspended.

17. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

09.03.2026

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

kmm

To

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10, Mullai Nagar, Pollachi Main road,
Palladam - 641 664.

2. The Deputy Commissioner (ST), Appeals,
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C.SARAVANAN, J.

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