



W.P.No.5732 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5732 of 2026

Sanval Ram
Sole Proprietor of Sri Radha Metal
12/2, Old No.7/2, Elayamudali Street,
Kurrukupet, Chennai – 600 021.

... Petitioner

Vs.

1.The State Tax Officer,
Group – I, Intelligence – I,
Chennai – 600 006.

2.The Commercial Tax Officer,
Washermenpet Assessment Circle,
Chennai.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the Respondents herein to de-seal the business premises and direct the second Respondent to consider and dispose of the revocation application dated 15.11.2025 in accordance with law.

For Petitioner : Mr.S.P.Sri Harini

For Respondents : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

Mr.V.Prashanth Kiran, 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. In this Writ Petition, the Petitioner has sought for a mandamus to direct the Respondents to de-seal the business premises of the Petitioner and to dispose of the application filed for revocation of the order canceling GST registration of the Petitioner on 27.10.2025.

4. The learned Government Advocate for the Respondents submits that application for revocation will be considered and disposed of on merits.

5. It is noticed that the Petitioner's premises was sealed as early as on 29.08.2025 purportedly in the exercise of power under Section 67(4) of the respective GST enactments which empowers the officer to seal or break open the premises only in a situation where access to the place of the business



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is denied or where the taxable person does not cooperate in the conduct of inspection.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

7. This Writ Petition is disposed of by directing the Respondents to dispose of the Petitioner's representation for de-sealing the business premises as also for revocation of the GST registration pursuant to the application dated 15.11.2025. The entire exercise shall be completed within a period of thirty days from the date of receipt of a copy of this order. No costs.

18.02.2026

Neutral Citation: Yes / No
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To:

- 1.The State Tax Officer,
Group – I, Intelligence – I,
Chennai – 600 006.
- 2.The Commercial Tax Officer,
Washermenpet Assessment Circle,
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C.SARAVANAN, J.

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