IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 10.02.2026
Coram
The Honourable **Mr.Justice C.Saravanan**

W.P.No.4820 of 2026
and
W.M.P.Nos.5376 & 5379of 2026

PRADHAP PALANISAMY ...Petitioner

Vs.

COMMERCIAL TAX OFFICER
Edapadi Assessment circle Edapaddi Salem ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent in Ref.No.ZA3312241433051 and quash the proceedings dated 21.12.2024 passed therein and further direct the respondent to restore the Petitioners GST Registration No.33FODPP5823Q1ZC granted under the TNGST / CGST Act 2017or pass

For Petitioner : Mr.N.Chandirasekar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

Order

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner has challenged the Order dated 21.12.2024 in Form GST REG-19 passed by the Respondent, whereby, the Petitioner's GST Registration has been cancelled w.e.f. 30.11.2024.

4. The impugned Order dated 21.12.2024 was preceded by a Show Cause Notice dated 05.09.2024, in Form GST Reg-31, to which, the Petitioner failed to file reply nor participated in the proceeding.

5. Now, the Petitioner is before this Court challenging the Order of Cancellation of GST Registration dated 21.12.2024.

6. It is noticed that the Petitioner filed an application for condonation of delay in filing the application for revocation of such GST cancellation.

7. I have heard the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

8. Considering the facts and circumstances of the case, the case is remitted back to the Respondent to pass a fresh order on merits within a period of two weeks from the date of receipt of a copy of this Order, subject to the Petitioner filing a reply to the Show Cause Notice dated 28.11.2025 within a period of 30 days.

9. Within such time, the Petitioner shall also deposit the tax due, if any, remaining unpaid.

10. **W**hile passing the *denovo* order, the petitioner shall also be guided by the ratio in **Tvl.Suguna Cut Piece Center Vs. Appellate DC(ST) Salem,** reported in **2022 (6) G.S.T.L.515 (Mad).**

C.Saravanan,J.,
sd

11. This Writ Petition stands disposed of with the above directions. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.02.2026

sd
Index : yes/no
Neutral Citation : yes/no

To
COMMERCIAL TAX OFFICER
Edapadi Assessment circle Edapaddi Salem

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