**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 11.03.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.8523 of 2026

M/s.D.S. & Co,
Represented by its Proprietor
D.Devarajan ... Petitioner

Vs.

1.Commercial Tax Officer,
Kodungaiyur Assessment Circle,
Room No.203,
Second Floor, No.32,
Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Assistant Commissioner,
Commercial Tax Department,
Kodungaiyur Assessment Circle,
Room No.203, Second Floor,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai – 600 003.

3.The Union of India through the Secretary,
Ministry of Finance,
Department of Revenue,
Having its office at Room No.46,
North Block, New Delhi – 110 001. ... Respondents

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 of the 1st Respondent in connection with the impugned order passed by the 1st Respondent vide Ref.ZA330924051627D dated 09.09.2024 and quash the same and further directing the 1st Respondent to restore the Petitioner's GST registration bearing GSTIN:33CNNPD6053N1ZP on the GST portal with all consequential benefits.

For Petitioner : Mr.V.Balakarthikeyan

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

**ORDER**

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 09.09.2024 in Form GST REG – 19, whereby, proposal in Show Cause Notice in Form GST REG – 17 dated 21.08.2024 has been confirmed

by canceling the Petitioner's GST registration with effect from 10.03.2018 in a absence of a reply.

4. The allegations that has been leveled against the Petitioner, the Petitioner does not carry on business from the declared place of business. Hence, the Petitioner's GST registration in terms of Rule 21(a) of the respective GST Rules, 2018.

5. I have considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents, this Court is inclined to remit the case back to the Respondents to pass a fresh order on merits in line with the impugned order dated 09.09.2024 subject to the Petitioner filing a reply to the Show Cause Notice in Form GST REG – 17 dated 21.08.2024 within a period of thirty (30) days from today.

6. Needless to state, while passing the order, the Respondents shall also guided by the Principle settled by the decision of this Court in **Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory** Vs. **The Appellate Deputy Commissioner (ST) (GST), Salem and another,** (2022)

99 GSTR 386.

7. Accordingly, this Writ Petition stands disposed of in terms of the directions contained in **Tvl.Suguna Cut Piece Center** case (referred to *supra*). No costs.

**11.03.2026**

Neutral Citation : Yes / No
jas

To:

1.Commercial Tax Officer,
Kodungaiyur Assessment Circle,
Room No.203,
Second Floor, No.32,
Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Assistant Commissioner,
Commercial Tax Department,
Kodungaiyur Assessment Circle,
Room No.203, Second Floor,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai – 600 003.

3.The Union of India through the Secretary,
Ministry of Finance,
Department of Revenue,
Having its office at Room No.46,
North Block, New Delhi – 110 001.

**C.SARAVANAN, J.**

jas

W.P.No.8523 of 2026

11.03.2026