IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5514 of 2026
and W.M.P.No.6005 of 2026

S.Mohan
S/o.Suriyakumar,
No.6, Balaji Nagar, 8th Street,
Ullagaram, Chennai 600 061

..Petitioner(s)

Vs

The Assistant Commissioner (Circle)
Nanganallur, Zone-VIII,
Chennai East,
MHU Complex,
Chennai.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying to call for the records of the impugned order of the respondent in Reference Number: ZA330422011726Z dated 04.04.2022 and quash the same and consequentially direct the respondent to restore the petitioner's G.S.T Registration in G.S.T.No.33ANFPM3021M1Z6.

For Petitioner(s): Mr.A.Ilaya Perumal

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Heard Mr.A.Ilaya Perumal, the learned counsel for the petitioner and Mr.V.Prashanth Kiran, the learned Government Advocate, 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 petitioner has approached this Court as against the cancellation of GST registration vide Form GST REG-19 dated 04.04.2022 with an enormous delay in approaching this Court for the remedy.

4. Ideally, the petitioner should have filed an application for revocation under Section 30 CGST Act or filed an appeal against the impugned order within the limitation prescribed under Section 107 CGST Act. The petitioner however failed to approach the respondent or the appellate authority.

5. I see no point in remitting back the case to the respondent to restore the GST registration, although, under similar circumstances, earlier 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,* orders were passed for restoring the GST registration subject to terms. The law has been amended which would impair the petitioner from filing GSTR-1 and GSTR-3B, so also GSTR-9 for the past period. Therefore, I see futility in restoring the GST registration of the petitioner. Suffices to state, the petitioner can apply for fresh registration which shall be considered and granted to the petitioner on merits. The petitioner, however, shall pay the arrears of tax, if any, for the past period as and when the same is demanded by the respondent in accordance with law.

6. Recording the above observations, this Writ Petition is disposed of. No costs. Connected miscellaneous petition is closed.

20-02-2026

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

BKN

To:
The Assistant Commissioner (Circle)
Nanganallur, Zone-VIII,
Chennai East,
MHU Complex,
Chennai.

C.SARAVANAN, J.

BKN

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