



WEB COPY

WP No. 6473 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 6473 of 2025

J.J.R Steels

Rep by its Proprietor M. Rajendran,

S/o.Madhappa

Having Present Place of Business at

Shop No.192-A 192 A-7, 5th Street Nethaji Nagar

Mookondapalli, Krishnagiri, Tamil Nadu 635 126

(Earlier place of business at 3/131 5th Street,

Nethaji Nagar, Mookondapalli, Krishnagiri

Tamil Nadu 635 126)

..Petitioner(s)

Vs

1. Commercial Tax Officer
Hosur (North II, Krishnagiri District)
2. Assistant Commissioner
Hosur North – II, Krishnagiri District
3. Assistant Commissioner (ST) (FAC)
Hosur South – I Assessment Circle Hosur
Hosur 635109, Krishnagiri District
4. Joint Commissioner
Hosur Division,
Hosur, Krishnagiri District

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records relating to the impugned First Show Cause Notice for cancellation of registration in FORM GST REG-17 dated 23.08.2024 having Reference



No.ZA330824122729D issued by the 1st respondent whereby the petitioner's GST registration was suspended with effect from 23.08.2024 without any prior notice, impugned First Order for Cancellation of Registration having Reference No.ZA331024085530Z dated 17.10.2024 issued by the 2nd respondent based on the impugned First Show Cause Notice issued by the 1st respondent whereby the petitioner's GST registration was cancelled with retrospective effect from 01.10.2020 without any prior notice and quash the same and consequently direct the respondents herein to restore forthwith the GST Registration Certificate of the petitioner in (GSTIN UIN) 33BHDPR4898C1Z5 recording the present place of business so as to enable the petitioner to file all the returns as well as to remit all the statutory dues in accordance with law if found to be payable and to carry on its authorized business operations.

For Petitioner(s): Mr.R Bharath Kumar

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

The relief sought in this writ petition has become infructuous, in the light of the subsequent development which is the subject matter of W.P.No.6476 of 2025.

2.In view of the above, this writ petition is dismissed as having become infructuous.

18-03-2026

Index: Yes/No
Neutral Citation: Yes/No
gya



To

1. Commercial Tax Officer
Hosur (North II, Krishnagiri District)
2. Assistant Commissioner
Hosur (North) – II, Krishnagiri District
3. Assistant Commissioner (ST) (FAC)
Hosur South - I Assessment Circle,
Hosur 635 109, Krishnagiri District
4. Joint Commissioner
Hosur Division,
Hosur, Krishnagiri District



WEB COPY

WP No. 6473 of



C.SARAVANAN, J.

gya

WP No. 6473 of 2025

18-03-2026