



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10754 of 2026

and

W.M.P.No.11676 of 2026

TvI TECHSUN NETWORK SOLUTIONS,
Represented by its proprietor Mr Haribabu
No.134, Sundaram Pillai Nagar,
2nd Street, Tondiarpet.
Chennai -81.

..Petitioner(s)

Vs

1. The Superintendent,
Chennai North Commissionerate,
Range - Range IV,
Madhavaram Division.
2. The Assistant Commissioner,
Tondiarpet Assessment Circle,
Chennai -123.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent in proceedings in Ref.No.ZA330325255984B(In GSTIN No. 33ACIPH5338JIZL) dated 25.03.2025 and quash the same.

For Petitioner(s):

M/S. D. Vijayakumar

For Respondent(s):

Mr.S.M.Deenadayalan

Senior Standing Counsel for R1

Mr.C.Harsharaj

Special Government Pleader for R2



ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel takes notice for R1 and Mr.C.Harsharaj, learned Special Government Pleader takes notice for R2.

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 Senior Standing Counsel for R1 and the learned Special Government Pleader for R2.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 25.03.2025 in Form GST REG – 19, whereby, proposal to cancel the Petitioner's GST registration by the Show Cause Notice in Form GST REG – 17 dated 13.03.2025 has been confirmed in the absence of the reply.

4. By the impugned order, the Petitioner's GST registration has been canceled from 19.12.2017.

5. The learned counsel for the Petitioner submits that the Petitioner is a small operator and he is residing at the place of business, and therefore it is submitted that the allegations in the Show Cause Notice which stands confirmed in the impugned order dated 25.03.2025, are not true.



6. Heard the learned counsel for the Petitioner and the learned Senior Standing Counsel for R1 and the learned Special Government Pleader for R2 and perused the documents filed by the Petitioner.

7. Considering that the Impugned Order has been passed ex-parte, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law subject to the Petitioner filing a proper reply to the Show Cause Notice in Form GST REG – 17 dated 13.03.2025, within a period of thirty days from the date of receipt of a copy of this order.

8. In case the Petitioner files a reply, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

9. In case the Petitioner fails to file a reply, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.



10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

17-03-2026

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

1. The Superintendent
Chennai North Commissionerate,
Range - Range IV,
Madhavaram Division.
2. The Assistant Commissioner,
Tondiarpet Assessment Circle,
Chennai -123.



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C.SARAVANAN, J.

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