IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6632 of 2026
and
W.M.P.No.7203 of 2026

M/s.ALFair ENTERPRISES
Represented By Its Partner Faizan Ahmed Thadey,
No.60/1c, Mc Road, Ambur, Vellore-635802

..Petitioner(s)

Vs

1. The Assistant Commissioner (Circle),
   Ambur Assessment circle,
   Ambur.

2. The Appellate Deputy Commissioner (ST),
   Goods And Services Tax,
   Trichy And Vellore Division,
   No.4, Fort Round Road, Bharathiyar Salai,
   Vellore – 1.

..Respondent(s)

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 first respondent in his proceedings in Reference Number:ZA331118017633U, dated 08.11.2018 and the consequential proceedings of the second respondent in AP GST/1800/2024, dated 31.12.2024, quash the same and further direct the first respondent to restore and activate the registration of the petitioner in GSTIN – UIN:33AAQFA5406J1ZG.

For Petitioner(s): Mr.P.V.Sudakar

For Respondent(s): Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. The Petitioner is before this Court against the impugned order dated 08.11.2018, whereby the Petitioner's GST Registration obtained on 02.08.2018 has been cancelled with effect from 01.10.2017. The Petitioner was issued with a Show Cause Notice in Form GST REG – 17 dated 20.10.2018 to which the Petitioner replied on 31.10.2018 and thereafter the GST Registration of the Petitioner was cancelled by the impugned order dated 08.11.2018.

4. The Petitioner filed an application on 10.07.2019 under Section 30 of the respective GST enactments for rectification of the impugned order dated 08.11.2018 which came to be rejected vide order dated 19.08.2019. Thereafter,

the Petitioner filed an appeal before the 2nd Respondent / Appellate Authority on 22.08.2024 against the impugned order, which was also rejected by impugned order dated 31.12.2024 stating that the Petitioner had not filed the Returns till the date of cancellation of the GST Registration.

5. The explanation forthcoming from the Petitioner was that there was *inter se* dispute between the family members of the partner of the Petitioner's enterprises and therefore Returns could not be filed within the prescribed time and as also no business was carried on. A reading of the pre-amble of the impugned order dated 31.12.2024 seems to indicate that the appeal was filed by one Tvl.Thadey Ahmed, Proprietor of Tvl.AL FAJR Travels / Petitioner's partnership firm.

6. There is no scope for quashing the impugned order dated 08.11.2018, cancelling the GST Registration of the Petitioner passed by the 1st Respondent as the 2nd Respondent / Appellate Authority dismissed an appeal by the 2nd mentioned impugned order dated 31.12.2024. There is also no scope for filing the Returns by the Petitioner, at this stage in view of the limitation in Section 44(1) of the respective GST enactments.

7. It is therefore open for the Petitioner to approach the Respondents for a fresh Registration in accordance with law.

8. This Writ Petition is liable to be dismissed and is accordingly dismissed. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

24-02-2026

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

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   Ambur Assessment circle,
   Ambur.

2. The Appellate Deputy Commissioner (ST)
   Goods And Services Tax,
   Trichy And Vellore Division,
   No.4, Fort Round Road, Bharathiyar Salai, Vellore - 1

C.SARAVANAN, J.

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