



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7911 of 2026

AND

WMP NO. 8563 OF 2026, WMP NO. 8566 OF 2026

Tvl. M.S BLOCK and S.R BLOCK
GSTIN- 33ACQPB7356L2Z8,
Represented by its Proprietor Sengappakonar
Konar Bupathi Yadav,
262, SB TOWERS, Pollachi Main
Road, Sundarapuram, Coimbatore-641 024.

..Petitioner(s)

Vs

The Superintendent
Central tax, Coimbatore III-E,
1662A Adhitya Towers,
Trichy Road, Ramanathapuram,
Coimbatore 641 045

..Respondent(s)

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned Order in Form GST REG-19 bearing Reference No. ZA331123086941N dated 20.11.2023 issued by the Respondent and quash the same.

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr. A.P.Srinivas, Senior Standing Counsel
Mr.A.N.R. Jayaprathap, Junior Standing Counsel



ORDER

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Mr.A.P.Srinivas, learned Senior Standing Counsel takes notice for the Respondent.

2.This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. The Petitioner is before this court against the impugned order passed on 20.11.2023 whereby Petitioner's GST Registration has been cancelled with effect from 02.02.2023 viz.,being the date of Show Cause Notice in Form GST Reg- 17/31 that preceded the impugned order.

4. The allegation against the Petitioner is that petition had failed to file returns for the last six months prior to the said Show Cause Notice in Form GST Reg-17 which has now culminated in the impugned order. There is an embargo under the Scheme for the Petitioner to file return for the subsequent tax period within the prescribed time.

5. Considering the same, there is no merits in the challenge to the



impugned order. Therefore, the writ petition is liable to be dismissed. However liberty is granted to the Petitioner to approach the Respondent for fresh GST registration in accordance with law.

6. Needless to state Petitioner shall discharge the tax liability for the past tax periods before filing an application for fresh GST Registration.

7. This Writ Petition stands dismissed with the above liberty. No costs.
Connected Writ Miscellaneous Petitions are closed.

02-03-2026

Neutral Citation: Yes/No

GV
To
The Superintendent
Central tax, Coimbatore III-E,
1662A Adhitya Towers,
Trichy Road, Ramanathapuram,
Coimbatore 641 045



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WP No. 7911 of 2



C.SARAVANAN J.

GV

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