IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8180 of 2026
AND
WMP NO. 8859 OF 2026

Ind Korosho Exim
Rep. by its Partner,
M. Chitra
No.110/3, Panapakkam Main Road,
Pudupet, Cuddalore District - 607108

..Petitioner(s)

Vs

Commercial Tax Officer
Chennai Commissionerate,
Panruti Town, Cuddalore Circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk Office, Panruti- 607106,
Cuddalore District.

..Respondent(s)

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamas to call for the Respondent impugned order dated 04.02.2026 vide reference No. ZA330226027448N and quash the same and consequently direct the Respondent to revoke the cancellation of the GST registration of the Petitioners firm.

For Petitioner(s): Mr.Suresh T

For Respondent(s): Mrs. P. Selvi, GA

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. The Petitioner is before this court against the impugned order dated 04.02.2026 in Form GST Reg-19. The impugned order has preceded the Show Cause Notice dated 19.11.2025 in Form GST Reg-17 to which the Petitioner had failed to give a reply.

4. Since the Petitioner failed to file a reply, the impugned order has been passed whereby the Petitioner's GST registration dated 02.08.2018 has been cancelled with effect from 19.11.2025. The reason for cancelling the GST registration is that the Petitioner appears to have not conduct the business from the declared place of business and that the place of business was not found at the time of inspection.

5. Since the impugned order had been passed in the absence of a proper reply of the Petitioner, recording the request of the Petitioner, this case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law.

6. The Petitioner shall file a proper reply to the notice in Form GST Reg-17 within a period of 30 days from the date of receipt of a copy of this order. Thereafter, the Respondents shall proceed to pass final order on merits.

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

8. This Writ Petition stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02-03-2026

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

GV

To
Commercial Tax Officer
Chennai Commissionerate,
Panruti Town, Cuddalore Circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk Office, Panruti- 607106,
Cuddalore District.

C.SARAVANAN J.

GV

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