IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8534 of 2026
and
WMP No.9227 of 2026

Sai Cashew Processors
Rep. by its Proprietor, M. Karthick Gupta, 5, NA,
Oraiyur Road, Metta Medu Thorapadi, Pudupet,
Cuddalore District - 607108

..Petitioner(s)

Vs

Commercial Tax Officer,
Chennai Commissionerate,
Panruti Town, Cuddalore circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk office, Panruti -607 106
Cuddalore District

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the respondent impugned order dated 04.02.2026 vide reference No. ZA330226027407T and quash the same and consequently direct the respondent to revoke the cancellation of the GST registration of the petitioner's firm.

For Petitioner(s): Mr.Suresh T

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

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is 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 Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order in Form GST REG-19 dated 04.02.2026, whereby the proposal in the Show Cause Notice in Form GST REG-17 dated 19.11.2025 has been confirmed in the absence of a reply. The reason given in the impugned order appears to be that the Petitioner does not carry on business from the declared place of business.

4. The learned counsel for the Petitioner submits that an opportunity may be given to explain the case. Considering the fact that the impugned order dated 04.02.2026 cancels the registration with retrospective effect from 19.11.2025, I am inclined to grant one opportunity to the petitioner to redress the grievance by filing a proper reply to the aforesaid notice in Form GST REG-17 dated 19.11.2025 within a period of thirty days from the date of receipt of a copy of

this order. In case the Petitioner complies with the above stipulation, the Respondent shall pass fresh orders on merits. Pending such exercise, the Registration shall be deemed to be under suspension.

5. The Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petition is closed.

04-03-2026

GBI

To

Commercial Tax Officer
Chennai Commissionerate,
Panruti Town, Cuddalore circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk office, Panruti 607 106
Cuddalore District

C.SARAVANAN, J.

GBI

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