IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 8193 of 2026
and
WMP Nos. 8876 & 8878 of 2026

Tvl.Growinty Trading Private Limited
Having its office at No. 632, 5th, 6th and 7th Floor,
EA Chambers, Tower II,
No.49/S0L, Whites Road, Royapettah,
Chennai 600018.
GSTIN: 33AAJCG1877B1ZT
Rep by its Authorized Signatory
Mr.Sonu Pratap Singh

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Egmore Assessment Circle,
O/o Egmore Assistant Circle,
No.88, Mayor Ramanathan Salai,
2nd Floor, Taluk office Building
Chetpet, Chennai 600 031.

2.The Commissioner of State
Commercial Taxes Department,
Office of the Commissioner of
Commercial Taxes, Ezhilagam,
Chepauk, Chennai 600 005.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records in and connected with the impugned order dated 07.01.2026 bearing Reference No.ZA330126036419P passed by the 1st respondent, quash the same as being illegal, arbitrary unreasonable, and violative of the principles of natural justice and the provisions of the Central Goods and Services Tax Act, 2017 and consequently direct the Respondents to restore the petitioner's GST registration with immediate effect and pass any other orders.

For Petitioner(s): Mr.Sathish Sundar
for Mr.Siddharth Shivakumar

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

The petitioner is before this Court against the impugned order dated 07.01.2026 in Form GST REG-19, whereby the petitioner's GST registration has been cancelled with effect from 21.02.2023.

2. Available records reveal that earlier GST registration was obtained in the name of the petitioner in Form GST REG-06 on 21.02.2023. In the application filed for obtaining GST registration, the following address was given as the principle place of business:

> ***"8th Floor, Block No.31, Samson Towers, Pantheon Road, Egmore, Chennai, Chennai, Tamil Nadu 600 008."***

3. At the time, when the registration was obtained, names of the following two persons namely, Bablu Sharma and Sushma Lokanath were given as the Directors of the petitioner company.

4. Thereafter, a notice was issued for cancellation of GST registration on 17.03.2025 in Form GST REG-17. The petitioner has filed a reply on 27.03.2025, which culminated in an order dated 22.04.2025, whereby the proposal to cancel the GST registration of the petitioner was dropped, in the light of the purported reply of the petitioner undertaking to discharge the tax liability between the amount declared in GSTR-3B and GSTR-2A in respect of Form GST DRC-01 issued on 05.05.2023.

5. The records also reveal that the petitioner had filed an application in Form GST REG-03 dated 14.07.2023, whereby the name of the Sushma Lokanath was substituted with the name of one Mr.Sonu Pratap Singh.

6. Thereafter, a fresh show cause notice was issued in Form GST REG-17 on 25.07.2025, to which, the petitioner has filed replies on 11.08.2025 and 28.08.2025, which has culminated in the impugned order dated 07.01.2026, whereby the petitioner's GST registration has been cancelled with retrospective effect from 21.02.2023.

7. The facts on record also reveal that earlier a Show Cause Notice in Form DRC-01 was issued to the petitioner under Section 73 of the TNGST Act 2017 on 05.05.2023 proposing to recover a sum of Rs.1,21,25,228/-, being the difference between the amount declared in GSTR-3B and GSTR-2A. In response to the said Show Cause Notice in Form DRC-01 dated 05.05.2023, the petitioner filed a reply. It is informed by the learned counsel for the petitioner that the said Show Cause Notice in Form DRC-01 dated 05.05.2023 has not been adjudicated till date.

8. The learned Government Advocate for the respondents submit that GST registration has been cancelled based on the inspection carried out at the following address:

"Place: No.49/20L, Whites Road, 5th, 6th, & 7th Floor

EA Chambers Tower II, Chennai- 600 018."

9. It is stated that it was found that no persons were available at the declared place of business and that the premises was leased to one M/s.Regus Pride Centres Pvt. Ltd.

10. The learned Government Advocate for the respondents also drew my attention to a letter issued by Shri.S.P.Kushal Kumar, Chartered Accountant by Profession dated 23.02.2024, wherein he has stated that he never seen the said person named, Sonu Pratap Singh and that he used to file the returns based on the information provided over the phone. It is therefore submitted that there are clear indication that the petitioner was incorporated specifically to illegitimate ITC for being passed on.

11. The learned counsel for the petitioner however submits that the statement and the inspection report has not been furnished to the petitioner prior to the issuance of the Show Cause Notice in Form GST REG-17 dated 25.07.2025 or before passing of the impugned order dated 07.01.2026. It is therefore submitted that the impugned order thus has resulted in violation of Principles of Natural Justice.

12. The learned counsel for the petitioner further submits that the petitioner has also filed an application under Section 30 of the CGST Act for revocation of cancellation of GST registration on 21.01.2026 in Form GST REG-21, which has also not been adjudicated till date.

13. Having considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for respondents, this Court is inclined to dispose of this writ petition by directing the respondents to consider the petitioner's application in GST REG-21 dated 21.01.2026 for revocation of cancellation of the GST registration vide impugned order dated 07.01.2026 in GST REG-19. Simultaneously, the proposal in the Show Cause Notice in Form DRC-01 dated 05.05.2023 issued for the tax period 2022-2023, shall also be adjudicated after considering the reply filed in response to the said show cause notice.

14. While passing orders on the revocation of cancellation of GST registration is concerned, the information gathered during the course of inspection held on 23.02.2024 shall also be shared with the petitioner together with the letters given by the Director of M/s.Regus Pride Centres Pvt. Ltd., to the petitioner with the copy of the letter dated 23.02.2024 of the Chartered Accountant who is said to have filed the returns on behalf of the petitioner.

15. Since the GST registration has been cancelled by the impugned order and the revocation application is filed, the respondents are therefore, directed to give the above information through proper channel to the petitioner within a period of fifteen (15) days from the date of order being uploaded in the Madras

High Court website.

16. The petitioner is directed to file a proper reply supplementing the application filed for revocation of cancellation of the GST registration, within a period of fifteen (15) days thereafter.

17. The respondents shall pass appropriate orders in response to the application filed for revocation of cancellation of the GST registration as expeditiously as possible, preferably within a period of thirty (30) days thereafter. Needless to state, before passing such order, the petitioner shall be heard.

18. This writ petition stand disposed of with the above observations. No costs. Consequently, connected Miscellaneous Petitions are closed.

18-03-2026

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

To
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O/o Egmore Assistant Circle,
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C.SARAVANAN J.
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