IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10151 of 2026
and
W.M.P.Nos.10964, 10966 and 10968 of 2026

M/s.Kalki Traders,
Represented by its Propreitrix
Ms.Nandhini,
Old No.31/12B, New No.12,
Indhira Street, Near Kamatchi Amman Kovil,
Tiruppur-641 602. ... Petitioner

Vs.

1.The Assistant Commissioner,
Tiruppur (North 2),
Kannipiran Colony, Valipalayam,
Tiruppur-641 601.

2. The Assistant Director,
Trichy Regional Unit,
Directorate General of GST Intelligence,
3rd and 4th Floor, 47-47A, Heber Road,
Bheema Nagar, Trichy – 620 001. ... Respondents

Writ Petition 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 issued vide FORM GST REG-19 in Ref.No.ZA3301260998069 dated 20.01.2026 by the 1st respondent and quash the same.

For Petitioner	:	Mr.Derrick Sam
For Respondents	:	Ms. Amirtha Poonkodi Dinakaran, (for R1) Government Advocate
	:	Mr. S.T. Bharath Gowtham, (for R2) Standing Counsel

O R D E R

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the 1st Respondent and Mr. S.T. Bharath Gowtham, learned Standing Counsel takes notice for the 2nd Respondent.

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 counsel for the Respondents.

3. The Petitioner is before this Court against the Impugned Order dated 20.01.2026 issued in Form GST REG -19 by the 1st Respondent, whereby the Petitioner's GST Registration has been cancelled with effect from 19.05.2025. The impugned order has been passed pursuant to the Show Cause Notice issued under Form GST REG -17 dated 24.12.2025, to which the Petitioner had submitted a reply in Form GST REG -18, on 26.12.2025, however, the same has been rejected.

4. The learned counsel for the Petitioner submitted that prior to the issuance of the above Show Cause Notice, the 1st Respondent had also issued an intimation under Form GST DRC-01A dated 24.10.2025, to which the Petitioner submitted a reply on 10.11.2025. However, without considering the same, the 1st Respondent proceeded to issue the Show Cause Notice for Cancellation of Registration under Section 29 of the CGST Act read with the provision of the respective GST Enactments, vide Form GST REG -17, dated 24.12.2025.

5. It is further submitted that the amount indicated in the intimation under Form GST DRC-01A varies from the amount stated in the Impugned Order passed in Form under GST REG -19 dated 20.01.2026.

6. The learned counsel for the 2nd Respondent submitted that certain additional information had been gathered by the Department and incorporated as additional grounds, which resulted in the variation in the amount stated in the said notice. However, he fairly submitted that he has no objection to the case being remitted back to the 1st Respondent for fresh consideration.

7. Recording the above submission, the Impugned Order of Cancellation of Registration dated 20.01.2026 is set aside and the case is remitted back to the 1st Respondent to pass a fresh order on merits, in light of the Petitioner's replies.

8. The Impugned Order dated 20.01.2026 shall be treated as an addendum to the Show Cause Notice issued in Form GST REG-17 dated 24.12.2025, subject to the Petitioner submitting reply together with requisite documents to substantiate the case, within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case the Petitioner complies with the above stipulations, the Respondents shall afford an opportunity of personal hearing to the Petitioner and thereafter proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of forty-five (45) days of such reply/pre-deposit.

10. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

17.03.2026

Neutral Citations: Yes/No
klt

To

1.The Assistant Commissioner,
Tiruppur (North 2),
Kannipiran Colony, Valipalayam, Tiruppur-641 601.

2. The Assistant Director,
Trichy Regional Unit,
Directorate General of GST Intelligence,
3rd and 4th Floor, 47-47A, Heber Road,
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C.SARAVANAN, J.

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