IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9548 of 2025

Kasthuri & Co,
Represented by its Proprietor, Srinivasan,
3rd Floor, Gamma Block, Alpha City,
Old Mahapalipuram Road, Navalur,
Chengalpet – 603103. ... Petitioner

Vs.

The Commercial Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the respondent order dated 31.07.2024 in Reference Number: ZA330724243303V and quash the same and consequently direct the respondents to revoke the cancellation of the GST registration of the petitioner's firm.

For Petitioner : Mr.P.Suresh Babu

For Respondent : Mrs. K. Vasanthamala
Government Advocate

ORDER

The petitioner is before this Court against the impugned Order dated 31.07.2024 in FORM GST REG-19.

2. The impugned order was preceded with a Show Cause Notice dated 04.07.2024, wherein Rule 21(d) and 10A of the CGST Rules, 2017 were invoked.

3. Rule 21(d) of the CGST Rules, 2017 states that the registration granted to a person is liable to be cancelled, if the said person violates the provision of Rule 10A.

4. As per Rule 10A of the CGST Rules, 2017, if a registered person fails to furnish valid bank account details within 30 days of the grant of registration or before filing their GSTR-1/IFF (whichever is earlier), the registration can be suspended or cancelled.

5. The explanation forthcoming from the petitioner for not furnishing the valid bank account details is that the petitioner was unaware of the provisions of Rule 21(d) and 10A of the CGST Rules, 2017.

6. Ignorance of the law is no excuse. This is the common law principle followed from time immemorial. All persons are expected to know the provisions, rules, and regulations which are applicable for carrying on any business and for tax liability. At the same time, no useful purpose will be served by cancelling the registration of persons like the petitioner under the respective GST enactments, as it would not further the cause of revenue, instead it will lead to tax evasion.

7. Therefore, the case is remitted back to the respondent to restore the GST Registration of the petitioner, subject to the petitioner complying with the requirements of Rule 10A of the CGST Rules, 2017 within a period of 30 days from today.

8. In case, the petitioner complies with the above stipulation, the GST Registration of the petitioner shall be restored forthwith.

9. In view thereof, this Writ Petition stands disposed of. No costs.

28.01.2026

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Neutral Citation : Yes / No

To

The Commercial Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

C.SARAVANAN, J.

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