



WEB COPY

WP No. 9965 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP No. 9965 of 2026

and W.M.P.No.10787 of 2026

TDR and Co
Rep by its proprietor
Nandakumar
No.14 wahab Nagar, Tindivanam,
Villupuram-604 001

..Petitioner(s)

Vs

The state Tax Officer (Circle)
Tindivanam
Villupuram

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India calling for the records on the file of the Respondent and to quash the impugned registration cancellation order dated 11.07.2019 vide Reference No. ZA330719035133P passed by the Respondent and consequently direct the Respondent to restore the GST registration of the Petitioner and thus render justice.



For Petitioner(s): J Ashish
Logapriya T
Sanaullah
Dhanalakshme.R

For Respondent(s): Mr.C. Harsharaj

ORDER

Mr.C. Harsharaj, Special Government Advocate takes notice for the 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 Special Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned cancellation of GST Registration vide order dated 11.07.2019 with effect from 01.07.2018, pursuant to the reply dated 10.07.2019 of the petitioner to the show cause dated 29.06.2019 that preceded the impugned order.

4. The petitioner has come to this Court long after the GST Registration of the petitioner was cancelled. In fact there is no scope for the



petitioner to file returns for the succeeding periods. Considering the same, this writ petition is dismissed. However, it is left open to the petitioner to apply for a fresh GST Registration in the manner known to law. No costs. Consequently the connected miscellaneous petitions are closed.

13-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

smn

To

The state Tax Officer (Circle)
Tindivanam
Villupuram



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C.SARAVANAN, J.

smn

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