



WEB COPY

WP No. 9579 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-03-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 9579 of 2026**

**and**

**W.M.P.Nos.10329 and 10330 of 2026**

Tvl El Tech Power System Private Limited  
Rep by its managing Director Mr V Varadharajan  
Plot No. 76 Gr Floor SIDCO Industrial Estate  
Chennai  
Tiruvallur, Tamil nadu-600 124

..Petitioner(s)

Vs

Assistant Commissioner (ST)  
Thirumazhisai assessment Circle,  
No.4/109, Chennai Bangalore High Road,  
Nazarathpet-600 123

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of Constitution of India calling for the records of the respondent impugned notice on Form GST REG-17 bearing Ref No ZA330226289752C dated 27.02.2026 quash the same and consequently directing he respondent herein to restore the petitioners GST registration forthwith

For Petitioner(s): Mr.P. Rajkumar for Mr. S Karthick



For Respondent(s): Mr.TNC. Kaushik, Additional Government Pleader

## **ORDER**

Mr.TNC. Kaushik, Additional Government Pleader, takes notice for the Respondents.

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 Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned notice dated 27.02.2026 in form GST Reg-17, whereby the GST registration is proposed to be cancelled and has however suspended the GST Registration with effect from 27.02.2026. The petitioner is represented by the proprietor of the proprietary concern in the capacity as a Director.

4. The case on record reveals that the second respondent had recorded a statement under Section 67 of TNGST Act, 2017 from the petitioner on

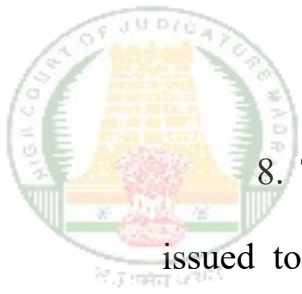


14.11.2025. Pursuant to which the first respondent/ Assistant Commissioner ST has issued a Show Cause Notice on 27.02.2026 to the petitioner, based on the inspection carried on 13.11.2025, statement recorded on 14.11.2025.

5. It appears that the personal hearing was also fixed on 05.03.2026. While so, the petitioner has approached this Court by way of filing this writ petition on 05.03.2026.

6. The Additional Government Pleader submits that the writ petition is to be held as prematured .

7. The impugned Show Cause Notice in Form GST Reg-17 has been issued on 27.02.2026 to cancel the GST registration of the petitioner viz., the date of registration being i.e from 01.07.2017. However, the impugned Show Cause Notice has suspended the GST registration of the petitioner with effect from 27.02.2026. To the extent the suspension of the registration was unwarranted and therefore to that extent the Show Cause Notice stands quashed.



8. The respondent is directed to pass orders on the show cause notice issued to the petitioner by following the guidelines issued by this Court in

***Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory V. The Appellate Deputy Commissioner (ST) (GST), Salem and another [(2022) 99 GSTR 386]***, wherein, in Paragraph Nos.227 to 229, this Court has observed as under:-

*“227. This is a fit case for exercising the power under Article 226 of the Constitution of India in favour of the petitioners by quashing the impugned orders and to grant consequential relief to the petitioners. By doing so, the Court is effectuating the object under the GST enactment of levying and collecting just tax from every assessee who either supplies goods or service. Legitimate Trade and Commerce by every supplier should be allowed to be carried on subject to payment of tax and statutory compliance. Therefore, the impugned orders deserve to be quashed.*

*228. These petitioners deserve a chance and therefore should be allowed to revive their registration so that they can proceed to regularize the defaults. The authorities acting under the Act may impose penalty with the gravity of lapses committed by these petitioners by issuing notice. If required, the Central Government and the State Government may also suitably amend the Rules to levy penalty so that it acts as a deterrent on others from adopting casual approach.*

*229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:-*

- i. The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation*



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*along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.*

- ii. It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.*
- iii. If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.*
- iv. Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax liability under the Act and Rule.*
- v. The petitioners shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.*
- vi. If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.*
- vii. The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.*



viii. *On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.*

ix. *The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow these petitioners to file their returns and to pay the tax/penalty/fine.*

*The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order.”*

9. The above said order will be applicable to the present writ petition also.

Hence, this Writ Petition stands disposed of in terms of the directions issued in **Tvl.Suguna Cut Piece Center** referred to *supra*. Consequently, connected miscellaneous petition are closed. No costs.

**10-03-2026**

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SMN

To

The Assistant Commissioner (ST)  
Thirumazhisai assessment Circle,  
No.4/109, Chennai Bangalore High Road,  
Nazarathpet-600 123

**Note: Issue Order Copy on 11.03.2026**



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**C.SARAVANAN, J.**

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**C.SARAVANAN, J.**

This case is listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. Mr.C.Harsharaj, learned Special Government Pleader for the respondent, would submit that the proceedings initiated against the petitioner were dropped by Order dated 11.03.2026, pursuant to the order of this Court dated 10.03.2026.

3. In view of the same, no further orders are required in this petition.

**raja**

13.03.2026