IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8666 of 2024
and
W.M.P.No.9655 of 2024

Sri. K. Ganapathi ... Petitioner

Vs.

1. The Assistant Commissioner,
Rasipuram,

2. The State Tax Officer,
Rasipuram Circle,
Rasipuram.

3. The District Rural Development Agency,
Office of the Collector,
Trichengode Main Road,
Namakkal. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the first respondent in his proceeding in Ref No. ZA331022079206Y dated 26.10.2022 passed therein and the consequential rejection of revocation application of cancellation in Ref. No. ZA3312222560055 dated 27.12.2022 and Ref. No. ZA330923041692K dated 11.09.2023 and quash the same and further direct the first respondent to restore the petitioner's registration GSTIN: 33AIFPG3239G1ZN.

For Petitioner : Mr.B.Raveendran

For Respondents : Mr.V.Prasanth Kiran
Government Advocate

ORDER

The petitioner is before the Court against the impugned Order dated 26.10.2022 passed by the 1st respondent, whereby the GST registration issued to the petitioner on 02.08.2018 was cancelled with effect from 11.10.2022.

2. The impugned order was preceded by a Show Cause Notice in Form GST REG-17/31 dated 11.10.2022, to which, the petitioner failed to respond.

3. During the course of the hearing, it emerged that the GST registration was cancelled because, at the time of inspection, the petitioner was not available at the place of business and therefore, it was construed that the petitioner business was not in existence.

4. It also noticed that the assessment proceedings culminated in the Orders dated 06.12.2022 for the tax periods 2018-2019, 2019-2020 and 2020-2021 and that the petitioner had challenged the same before this Court in W.P.Nos.8668, 8671 & 8673 of 2024.

5. Further, the petitioner withdrew the above writ petitions on 29.10.2025 with a view to settle the dispute with the department under the amnesty provisions under Section 128-A of the respective GST Enactments.

6. The learned counsel for the petitioner is, however, unable to confirm the payment of tax covered by the impugned order and the date of the application said to have been filed under Section 128-A of the respective GST enactments.

7. It is submitted by the learned counsel for the petitioner that the petitioner is a works contractor and unless the GST registration is revived, the petitioner will not be able to participate in the tenders floated by the Government.

8. It is further submitted by the learned counsel for the petitioner that

the cancellation of the GST registration of the petitioner denied the petitioner the opportunity to participate in the tender process and thus, infringes the petitioner's right under Article 19(1)(g) of the Constitution of India.

9. The Learned Government Advocate for the respondents would submit that after the impugned cancellation of GST registration was made on 26.10.2022 in response to the notice in Form GST REG-17/31 dated 11.10.2022, the petitioner filed two applications for revocation of cancellation under Section 30 of the respective GST enactments, however, the petitioner failed to respond to the show cause notices issued and thus, the orders have been passed as detailed below:-

> *"You have not replied to the notice issued vide reference no. ZA3312220517008 dated 13/12/2022 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act."*
>
> *"You have not replied to the notice issued vide reference no. ZA330823251298E dated 30/08/2023 within the time specified therein. Therefore, your application is hereby rejected in accordance with the provisions of the Act."*

10. It is further submitted by the Learned Government Advocate that the petitioner has not been diligent either in replying to the show cause notice

which culminated in the impugned order or to the show cause notices issued in response to the aforesaid applications filed under Section 30 of the respective GST enactments.

11. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondents.

12. Considering the fact that the petitioner has reportedly discharged the tax liability for the tax periods covered by the Assessment Order dated 06.12.2022 (impugned in W.P.Nos.8668, 8671 & 8673 of 2024) and the petitioner will be disqualified from future government tenders if registration is not granted, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to verification as to whether the petitioner has indeed discharged the tax liability covered by the Assessment Order dated 06.12.2022, which was impugned in the above mentioned writ petitions, which was subsequently withdrawn on 29.10.2025 with a view to settle the dispute under Section 128-A of the respective GST Enactments.

13. In case it is confirmed that the petitioner has indeed discharged the tax liability and has approached the respondents by way of an application

under Section 128-A of the respective GST enactments, the respondents shall restore the GST registration of the petitioner.

14. It is needless to state that the respondents are at liberty to proceed against the petitioner in accordance with law for the recovery of tax and interest arrears.

15. The above exercise shall be completed by the respondents within a period of three months from the date of receipt of a copy of this order.

16. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petition is closed. No costs.

05.02.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner,
   Rasipuram.

2. The State Tax Officer,
   Rasipuram Circle, Rasipuram.

3. The District Rural Development Agency,
   Office of the Collector,
   Trichengode Main Road,
   Namakkal.

C.SARAVANAN, J.

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W.P.No.8666 of 2024

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