



WEB COPY

WP No. 10673 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 10673 of 2026
and WMP No.11581 of 2026**

M/s. Universal Enterprises,
Rep.by its proprietor Basheer Ahmed, No.161/27B,
Vallikollimedu, Tiruverkadu Chennai - 600 077

..Petitioner(s)

Vs

Assistant Commissioner of GST (ST)
Commercial Taxes Department,
Thiruverkadu Assessment Circle,
Nazarathpet, Chennai-600 035

..Respondent(s)

Prayer: 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 respondent in Impugned Order passed vide Form GST REG 19 vide Ref.No.ZA3301262793889 dated 29.01.2026 and quash the same and consequently direct the respondent to revoke the cancellation of GST registration as per application for revocation dated 06.02.2026.

For Petitioner(s): Mr.Jitendra Kumar

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned 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 Government Advocate for the Respondent.

3. This Writ Petition is disposed of after recording the submission of the learned counsel for the Respondent that the Petitioner's application for revocation of the cancellation of their GST registration vide the impugned order dated 29.01.2026 in Form GST REG-19 will be considered and disposed of on its merits as expeditiously as possible.

4. In the light of the above, the impugned order is quashed and this Writ Petition stands disposed of with a direction to the Respondent to pass appropriate orders on merits as expeditiously as possible. Needless to state, the Respondent shall afford the Petitioner a fair opportunity to be heard.

5. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

23-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
GBI



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To

Assistant Commissioner of GST (ST)
commercial Taxes Department,
Thiruverkadu Assessment circle,
Nazarathpet, Chennai 35



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C.SARAVANAN, J.

GBI

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