IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13412 of 2026
AND
WMP NO. 14639 OF 2026

TVL.U.E Enterprises
Rep by its Proprietor Mr. Mujibur Rahman,
No. 115, Manickam Pillai Street,
Chennai- 50

..Petitioner(s)

Vs

1. THE Joint Commissioner (ST) Intelligence-II
   No.1 PAPJM Building, Greams Road
   Thousand Lights, Chennai 600006.
2. The State Tax Officer
   Group - IX, Intelligence - IIGreams Road,
   Chennai 600006

3. The Assistant Commissioner (ST)
   Korattur Assessment Circle,Room No. 330, 3rd
   Floor, Integrated CommercialTax and
   Registration Department, South
   Tower,Nandanam, Chennai 35

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the files of the 3rd respondent in proceedings in FORM GST REG-19 Reference NO.ZA330326105476R in GSTIN. 33EJTPM0728K3ZQ dated 18.03.2026 and quash the same as illegal, invalid without authority of law, and in violation of the principles of proper natural in the justice and direct the 3rd respondent restore the GST registration GSTIN 33EJTPM0728K3ZQ.

For Petitioner(s): Mr.Vijayakumar D
For Respondent(s): Mr.C.Harsharaj, Spl GP

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. The Petitioner is before this court against the impugned order dated 18.03.2026 whereby the Petitioner's GST Registration has been cancelled with effect from 17.12.2022. This is in response to a notice in Form GST Reg 17 dated 06.03.2026

4. The case of the Petitioner is that an inspection was conducted on 26.02.2026, followed by a Show Cause Notice in Form GST Reg 17 dated 06.03.2026 which the Petitioner states to have replied on 09.03.2026 and that the same has not been considered.

5. The Petitioner had not however enclosed any document to substantiate that the Petitioner had indeed uploaded the reply dated 09.03.2026 pursuant to

the above Show Cause Notice in Form GST Reg 17 dated 06.03.2026. The Petitioner has been accused of availing ineligible credit and passing it on to the recipients and therefore, the Petitioner's GST Registration has been cancelled based on the inspection.

6. *Post facto* it appears that the Petitioner has also been issued with summons on 06.04.2026 wherein the Petitioner has been summoned to furnish the following documents:-

> *"1.Balance sheet, profit and loss account, item-level trial balance and related notes, schedules and annexures*
> *2. Tax audit report in Form 3CD,*
> *3.Form 26 AS*
> *4. Tax payer information summary"*

7. According to the learned Special Government Pleader for the Respondents, steps are being taken for initiating appropriate proceedings under Section 74 r/w Section 122 of the respective GST Enactment pursuant to the above summons and that the Respondents are empowered to suspend the GST Registration of an Assessee under Section 29 pending cancellation.

8. Considering the fact that the Petitioner has kept a copy of the reply in the typed set, which has been apparently sent through the post on 16.03.2026 prior to the passing of the impugned order dated 18.03.2026, the impugned order revoking the cancellation of the registration is directed to be treated as the

suspension of the GST Registration of the Petitioner pending *denovo* adjudication.

9. The reply of the Petitioner dated 09.03.2026 which has been reportedly sent on 16.03.2026 through post shall be considered and disposed on merits in accordance with law. This exercise shall be completed within a period of two weeks from **today.**

10. Needless to state before passing final order, Petitioner shall be heard. Needless to state that the proposal contained in this order shall not in any way prejudice the Department from investigating and issuing appropriate notice in accordance with law for recovery of any tax or for imposing penalty.

11. This Writ Petition is disposed of with the above observations. No costs. Connected Miscellaneous Petition is closed.

07-04-2026

Note: Issue order copy on 08.04.2026.

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

GV

To

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C.SARAVANAN J.

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