



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 18234 of 2026
and W.M.P.Nos.19576 & 19578 of 2026**

Deepak Heavy Spares
6 /21, Ramasamy Street,
West Tambaram,
Chennai - 600045
Rep. by its Proprietor S.Deepakkumar

..Petitioner(s)

Vs

The State Tax Officer
Tambaram Assessment Circle,
Room No.1107A, 1st Floor,
No.46, Mylapore Taluk office Building
Pasumpon Muthuramalingam Salai,
Green Ways Road, RA Puram,
Chennai-600 028

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records of the Respondent leading to issuance of Impugned Order dated 30.10.2025 vide GSTIN 33ADHPD1870H1ZW/2018-19 and quash the same.

For Petitioner(s): Mr.S Sathyanarayanan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)



ORDER

WEB COPY

Mr.S.Deepak Kumar carried on business under the trade name DEEPAK HEAVY SPARES as the Proprietor under GSTIN/UIN/Temporary ID 33ADHPD1870H1ZW. After closing the business, on application by the petitioner, the GST registration was cancelled. He later started the business of providing rental or leasing services of commercial property and obtained registration under GSTIN/UIN 33ADHPD1870H2ZV.

2. An order dated 30.10.2025 was issued in the name of DEEPAK HEAVY SPARES in respect of the commercial leasing business. Said order is challenged herein.

3. Learned counsel for the petitioner submits that the show cause notice and order were uploaded on the portal under the cancelled GST registration and therefore the petitioner was not in a position to access the same. He also points out that an appeal was lodged by making the pre deposit of 10%, but such appeal was rejected on the grounds of limitation.

4. On perusal of the documents placed on record, it appears that the petitioner obtained GST registration for the commercial renting / leasing business on 28.02.2019 and has filed the GSTR 1 and GSTR 3B returns



pertaining thereto in the months of February and March 2019. The impugned order proceeds on the basis that the petitioner carried on business without registration. Hence, the impugned order is set aside and the matter is remanded to the respondent. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

5. This writ petition is disposed of on the above terms. No costs. Consequently, the connected writ miscellaneous petitions are closed.

04-06-2026

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

To

The State Tax Officer
Tambaram Assessment Circle,
Room No.1107A, 1st Floor,
No.46, Mylapore Taluk office Building
Pasumpon Muthuramalingam Salai,
Green Ways Road, RA Puram,
Chennai-600 028



WEB COPY

WP No. 18234 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 18234 of 2026
and W.M.P.Nos.19576 & 19578 of 2026**

04-06-2026