



WEB COPY

WP No. 15414 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15414 of 2025 and

W.M.P.No.17438 of 2025

Venkateswara Engineering Construction
Represented by its Managing Partner, 5, First Floor,
Thandupathai Street, Annasagaram Post,
Dharmapuri Taluk, Dharmapuri 636 704

..Petitioner(s)

Vs

The Assistant Commissioner
Dharmapuri, Tamil Nadu

..Respondent(s)

Prayer: This Writ petition is filed under Article 226 of the constitution of India seeking for a writ of certiorarified Mandamus to call for the records of the Respondent in Ref No. ZA330823102993K and quash the proceedings in FORM GST REG-19 dated 22.08.2023 passed therein and further direct the respondent to restore the Petitioners GST Registration No. 33AAKFV0740N1ZY granted under the TNGST / CGST Act, 2017 or pass such further or other orders as it may deem fit and proper in the facts and circumstances of this case and render justice

For Petitioner(s): K. Siri Chandana
 S. Vishnu Priya
 V. Amirtha Leha



For Respondent(s): Mr. T.N.C. Kaushik Agp Takes Notice For Respondent.

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ORDER

The petitioner is before this Court against the impugned Order dated 22.08.2023 in FORM GST REG-19. By the impugned order the proposal in Show Cause Notice in Form GST REG-17 dated 21.03.2023 has been confirmed in the absence of the reply.

2. The reason forth coming in the impugned order is that the petitioner was not found functioning at the Principal place of business.

3. After considering the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, I am of the view the petitioner deserves a chance to explain the case fresh. Accordingly the impugned order is quashed and the case is remitted back to the respondent to pass fresh on merits and in accordance with law within a period of 3 months from the date of receipt of a copy of this Order.

4. The petitioner shall file a reply to the notice within a period of 30 days from the date of receipt of a copy of this order. While passing the order the respondent shall be guided by the principles laid in the case of ***Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory V. The Appellate Deputy Commissioner (ST) (GST), Salem and another [(2022) 99 GSTR 386]***,



5. Accordingly this Writ Petition stands disposed of. Consequently,
connected miscellaneous petition is closed. No costs.

11-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SMN

To

The Assistant Commissioner
Dharmapuri, Tamil Nadu



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C.SARAVANAN, J.

SMN

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