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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.01.2026
Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.26705 of 2024
and
W.M.P.No.29221 of 2024

M/s Micra Leathers
Rep by its Proprietor
No.792 Nehru Nagar 4th Street
Periapet, Vaniyambadi 632 751. ..Petitioner

Vs.

1 The Commercial Tax Officer,
Vaniyambadi Assessment Circle, Vaniyambadi.

2 The State Tax Officer (Intelligence)
Intelligence-IV Office of Joint Commissioner (ST)
(Intelligence) Vellore Division, Vellore 632001.
...Respondents

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Certiorari to call for the records of the second respondent in his proceedings in Reference No. ZA330923036301Y and to quash the order dated 08.09.2023 passed therein and further, to direct the first respondent to restore and activate the registration of the petitioner in GSTIN 33ARCPK1120GIZK

For Petitioner : Mr.P.V.Sudakar
For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader (T)

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Order

I have heard the submissions of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

2. The challenge in this Writ Petition is to the Order dated 08.09.2023 passed by the second Respondent, whereby, the Petitioner's GST Registration has been cancelled with effect from 13.11.2018, which was preceded by a Show Cause Notice, to which, the Petitioner failed to reply.

3. Considering the fact that the impugned Order dated 08.09.2023 cancelling the Registration of the Petitioner has been passed by the second Respondent without a reply, without expressing any opinion on the merits of the case, this Court deems it appropriate to remit back the case to the second Respondent to pass a fresh order on merits after considering the reply to be filed by the Petitioner. The Petitioner shall file a reply to the Show Cause Notice dated 24.08.2023 along with requisite documents as to why the Petitioner's Registration should not be cancelled by treating the impugned

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Order as an addendum within a period of 30 days from the date of receipt of a copy of this order.

4. Accordingly, the impugned Order dated 08.09.2023 is quashed and the case is remitted back to the second Respondent to pass a fresh order on merits, subject to the Petitioner filing a Reply to the Show Cause Notice dated 25.08.2023 within such time.

5. The second Respondent shall thereafter proceed to pass a final order on merits by considering the Petitioner's reply as expeditiously as possible, preferably, within a period of three (3) months of such Reply.

6. Needless to state, before passing any such order, the petitioner shall be heard.

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

21.01.2026

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C.Saravanan,J.,
sd

To

1 The Commercial Tax Officer
Vaniyambadi Assessment Circle Vaniyambadi.

2 The State Tax Officer (Intelligence)
Intelligence-IV Office of Joint Commissioner (ST)
(Intelligence) Vellore Division, Vellore 632001.

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and W.M.P.No.29221 of 2024

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This case is listed today under the caption 'For Being Mentioned' at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner would submit that the above writ petition was disposed of on 21.01.2026 and that the petitioner mistakenly referred to the first respondent as the second respondent in the writ petition’s prayer and therefore, the learned counsel seeks to amend the prayer in the aforesaid writ petition as follows:

> *“For the reason stated in the accompanying affidavit, it is prayed that this Hon’ble Court may be pleased to issue a Writ of Certiorarified Mandamus or any other appropriate writ, direction or order calling for the records of the* ***first respondent*** *in his proceedings in Reference Number: ZA330923036301Y, quash the order dated 08.09.2023 passed therein and further direct the* ***first respondent*** *to restore and activate the registration of the petitioner in GSTIN: 33ARCPK1120G1ZK and pass such further or other order or orders as this Hon’ble Court may deem fit and proper in the facts and circumstances of the case and render justice.”*

3. The learned counsel also requests to correct the errors in the

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aforesaid Order dated 21.01.2026 by replacing references to the second respondent with the first respondent.

4. Considering the submissions made by the learned counsel for the petitioner, Registry is directed to carryout necessary corrections in the Order dated 21.01.2026 by replacing references to the second respondent with the first respondent and issue order copy afresh.

5. All other observations in the aforesaid order dated 21.01.2026 remains unaltered.

18.02.2026

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