



WEB COPY

WP No. 30150 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 30150 of 2025

Tvl Maruthi Hardwares
Rep. by its Proprietor Mr. Jesaji Kapuraram,
No. 113, Choolai High Road, Chennai 600 112.

Petitioner(s)

Vs

The Assistant Commissioner,
Choolai Assessment Circle,
No.1 PAPJM Annexure Building,
Greens Road, Chennai 600 006.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, to call for the records of the Respondent in the Order dated 10.09.2024 in FORM GST REG-19, bearing Reference No.ZA3309240609185 in GSTIN 33AAQPK5847H1ZD and quash the same as illegal, arbitrary and in violation of principle of natural justice, and further direct the Respondent not to cancel the registration with retrospective effect and pass.

For Petitioner(s): Ms.C.Rekha Kumari

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader



ORDER

The petitioner is before this Court against the impugned order in Form GST REG-19, dated 10.09.2024, which was preceded by a Show Cause Notice in Form GST REG-17 dated 09.08.2024.

2. It appears that the petitioner has not responded to the aforesaid Show Cause Notice in Form GST REG-17 dated 09.08.2024 and thus, suffered an impugned order in Form GST REG-19, dated 10.09.2024 in the hands of the respondent.

3. The issue is *prima facie* covered by the decision of this Court in ***Tvl.Suguna Cut Piece Center, Represented by its Authorized Signatory V. The Appellate Deputy Commissioner (ST) (GST), Salem and another [(2022) 99 GSTR 386]***. Since the impugned order has been passed without a proper reply from the petitioner, the case is remitted to the respondent to pass a fresh order.

4. The respondent shall pass *de novo* order in line with the ratio in ***Tvl.Suguna Cut Piece Center***, supra.

5. The petitioner shall file a reply to the Show Cause Notice in Form GST REG-17 dated 09.08.2024, within a period of thirty (30) days from the



date of receipt of a copy of this order.

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6. Subject to the Petitioner filing a reply within time as stated above, the Respondent shall proceed to pass afresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of thirty (30) days of such reply.

7. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

8. This Writ Petition stands disposed of with the above observations. No costs.

11-02-2026

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

To
The Assistant Commissioner,
Choolai Assessment Circle,
No.1 PAPJM Annexure Building, Greams Road,
Chennai 600 006.



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C.SARAVANAN J.
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