IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1843 of 2026

AND

WMP NO. 1933 OF 2026,WMP NO. 1930 OF 2026

Tvl.Shree Viratra Stainless
GSTIN. 33DKPPR0269Q1ZA,
Rep by its Proprietor Rupa Ram,
2/148, Senthampalayam Road, MGC Palayam
Village, Kallipalayam Anna Nagar,
Coimbatore-641 107.

..Petitioner(s)

Vs

The Superintendent
Annur Range,
Office of the Deputy Commissioner of GST and
Central Excise, 51, Elementary School Road,
Kumar Nagar, South, Tiruppur- 641 603.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of a Writ of Certiorari, to call for the records pertaining to impugned Show Cause Notice in Form GST REG-17 bearing RFN No. ZA331225003387W dated 01.12.2025 issued by the Respondent and quash the same being illegal, invalid without jurisdiction and violated the principles of natural justice and to consequently, direct the respondent to restore the Petitioners GST registration bearing GSTIN 33DKPPR0269Q1ZA.

For Petitioner(s): Mr. S.R.Varrun Kumar

For Respondent(s): Mr.K.S.Ramasamy,
Senior Standing Counsel

ORDER

Mr.K.S.Ramasamy, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3.In this Writ Petition, the Petitioner has challenged the Show Cause Notice in Form GST REG-17 dated 01.12.2025, whereby the petitioner has been called upon to show cause as to why the petitioner's GST Registration should not be cancelled.

4. After filing of the present Writ Petition, an order in Form GST REG–19 dated 21.01.2026 has been passed cancelling the petitioner's GST Registration after considering the petitioner's reply. The contents of the aforesaid order cancelling the GST registration of the petitioner is reproduced below :-

"Order for Cancellation of Registration

This has reference to show cause notice issue dated 01/12/2025.

Whereas reply to the show cause notice has been submitted vide AA3312250022430 dated 02.12.2025 and whereas, the undersigned on examination of your reply to show cause notice and based on record available with this office is of the opinion that your registration is liable to be cancelled for following reason(s):-

1. Section 29(2)(e)- registration obtained by means of fraud, wilful misstatement or suppression of facts.
Remarks:
Section 2
The effec

2. Kindly refer to the supportive document(s) attached for case specific details.- Not applicable.

3. It may be noted that a registered person furnishing return under sub-section (1) of section 39 of the CGST Act, 2017 is required to furnish a final return in Form GSTR-10 within three months of the date of this order.

4. You are required to furnish all your pending returns.

5. It may be noted that the cancellation of registration shall not affect the liability to pay tax and other dues under this Act or to discharge any obligation under this Act or the rules made thereunder for any period prior to the date of cancellation whether or not such tax and other dues are determined before or after the date of cancellation."

5. A reading of the impugned Show Cause Notice dated 01.12.2025 indicate that it does not clearly state as to what the nature of fraud, wilful misstatement or suppression of facts on the part of the petitioner in obtaining GST Registration.

6. Even if there are justifiable cause for cancelling GST Registration of the petitioner, the Show Cause Notice should specify the nature of fraud, wilful misstatement or suppression of facts on the part of the petitioner in obtaining GST Registration, the conclusion in the order cannot be explained by way of an affidavit as orders are not like old wine becoming better as they grow older as held in ***Mohinder Singh Gill vs. Chief Election Commissioner (1978) 1 SCC 405.***

7. Considering the same, the impugned Show Cause Notice and Order of Cancellation of Registration in Form GST REG-19 dated 21.01.2026 are quashed and case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible.

8. It is needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner, since the impugned Show Cause Notice and the subsequent order of cancellation dated 21.01.2026 are bereft of details.

9. Thereafter, the Petitioner shall also file a reply to the Show Cause Notice to be issued together with requisite documents to substantiate the case within a period of four weeks from the date of receipt of copy of this order and on receipt of such reply, the respondent shall thereafter proceed to pass final

order on merits as preferably within a period of two weeks from the date of such reply.

10. However, liberty is granted to the respondent to proceed against the petitioner to recover the tax liability/arrears due from the petitioner in accordance with law.

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

27-01-2026

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

RPP

To
The Superintendent
Annur Range, Office of the Deputy Commissioner
of GST and Central Excise,
51, Elementary School Road,
Kumar Nagar, South, Tiruppur- 641 603.

C.SARAVANAN J.

RPP

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