(2025) 11 MAD CK 1881

In the Madras High Court

Case No : Writ Petition No. 42673 Of 2023, Writ Miscellaneous Petition No. 47729 Of 2023

Shanti Lal	APPELLANT
Vs	
Assistant Commissioner Of State Tax	RESPONDENT

Date of Decision : 06-11-2025

Acts Referred:

Citation : (2025) 11 MAD CK 1881

Hon'ble Judges : C.Saravanan, J

Bench : Single Bench

Advocate : Kumudhaa.G, V.Prashanth Kiran

Final Decision : Disposed Of

Judgement

C.Saravanan, J

1. The petitioner is before this Court challenging the impugned order dated 13.03.2025 in Form GST REG-19, whereby the petitioner's GST Registration was cancelled with retrospective effect from 21.06.2022.

The impugned cancellation was made pursuant to a show cause notice dated 24.02.2025, for which no reply was submitted. The said show cause notice stated that based on the records available in the office, an opinion was formed that the registration was liable to be cancelled for the following reasons:

1. Rule 21(a) - Person does not conduct any business from declared place of business / place of business not found

2. Rule 21(b) - Person issues invoice or bill without supply of goods or services or both in violation of the provisions of the Act, or the ruled made thereunder.

3. Others.

2. Aggrieved by the same, the petitioner filed an application in Form GST REG-21, dated 18.03.2025 for revocation of the impugned order, dated

13.03.2025. In response, a show cause notice dated 03.04.2025 was issued to the petitioner, to which the petitioner submitted a reply on 09.04.2025

3. It is submitted that till date, no orders have been passed. Hence, the petitioner has approached this Court.

4. The aforesaid application for revocation of the cancellation of registration, prima facie appears to be pending as on date as evidenced from the snap shot of the GST Portal page dated 10.10.2025.

5. It also appears that an inspection was conducted on 21.02.2025. It was apparently found that no person was present at the address mentioned in the GST registration. Therefore, question of granting the relief sought by the petitioner in this Writ Petition cannot be constituted. Further, the petitioner's application for revocation of the cancellation of registration is admittedly still pending.

6. Considering the above, there should be a direction to the respondent to pass appropriate orders on the application filed for revocation of the cancellation of GST registration within a period of 30 days from the date of receipt of a copy of this order.

7. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected W.M.P is closed.