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WP No. 15913 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15913 of 2026

and

WMP No. 17137 of 2026

All The Prints

Rep. by its Proprietor T.Gowthaman,
S/o.Thirumurthy,
63/3, Pillaiyar Koil Street, Kanagam,
Tharamani, Chennai-600 113

..Petitioner(s)

Vs

1. The Commissioner of Commercial Taxes
O/o. The Principal and Special Commissioner of
Commercial Taxes, Ezhilagam Chepauk,
Chennai-600 005.
2. The Assistant Commissioner,
Adyar Assessment Circle,
Room No.244 2nd Floor, Integrated Building For
Commercial Taxes And Registration Department,
Nandanam Chennai-600 035.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of the 2nd respondent in Reference No.ZA330723040057V dated 10.07.2023 and quash the same and consequently direct the respondents to revoke the cancellation of our GSTIN 33APGPG5871G1ZY.

For Petitioner(s): Mr. R. Veeramanikandan

For Respondent(s): Mrs. K. Vasanthamala,
Government Advocate

**ORDER**

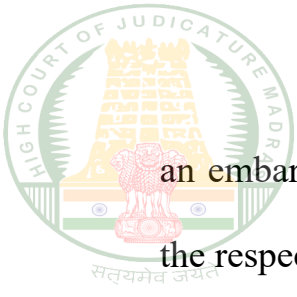
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Mrs. K. Vasanthamala, the learned Government Advocate, takes notice for the Respondent.

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 Government Advocate appearing for the Respondent.

3. The Petitioner is before this Court against the Impugned Order issued in Form GST REG -19, dated 10.07.2023, whereby the Petitioner's GST registration has been cancelled in response to the Show Cause Notice dated 24.05.2023 issued in Form GST REG – 17. The cancellation has been given effect from 30.11.2022, being the date up to which the Petitioner had filed returns.

4. It appears that the Petitioner had obtained GST registration on 08.09.2021, thereafter, the Petitioner filed returns up to October 2022. The last return appears to have been filed, on 30.12.2022 for the tax period November 2022 (Financial Year 2022-2023) as evidenced from Form GSTR-3B. The returns that has been filed during the aforesaid month indicates that the Petitioner now wants to revoke the cancellation of registration. As such, there is



an embargo on filing returns beyond three years in terms of Section 39(11) of the respective GST Enactments.

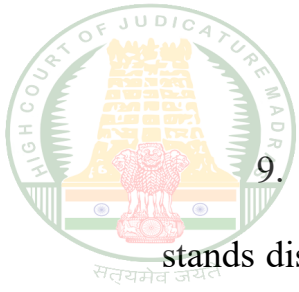
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5. It further appears that the Petitioner has not carried on any business after the cancellation of the GST registration by the Impugned Order dated 10.07.2023. Further, there is no dispute raised by the Petitioner with regard to the demand confirmed in the Impugned Order. In such circumstances, this Court finds no justification to interfere with the Impugned Order.

6. Accordingly, the Writ Petition is liable to be dismissed. However, the Petitioner is at liberty to apply for fresh registration, if so advised.

7. In case, the Petitioner has carried on any business after the cancellation of the GST registration, it is for the Petitioner to discharge the tax liability.

8. It is open for the Respondent to initiate appropriate proceedings against the Petitioner, in accordance with law, if it is found that the Petitioner has carried on business as an unregistered person after cancellation of the GST registration.



9. With the above observations and directions, the Writ Petition stands dismissed. No costs. Consequently, the connected miscellaneous petition is also closed.

24-04-2026

Neutral Citation: Yes/No

klt

To

- 1.The Commissioner of Commercial Taxes
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam Chepauk, Chennai-600 005.
- 2.The Assistant Commissioner,
Adyar Assessment Circle,
Room No.244 2nd Floor,
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C.SARAVANAN, J.

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