IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22759 of 2026
and W.M.P.No.24697 of 2026

Faizullah Khan M
The Proprietor, United Traders, Na, Amman Traders, Narasingapuram Ranipet, Coramandal Back Side, Ranipet District, Tamilnadu - 632403.

..Petitioner(s)

Vs

1. The State of Tamil Nadu
   Rep. by its Secretary to Government, commercial taxes and registration department, secretariat, chennai – 600009.

2. The Commissioner of Tax
   Office of the Commissioner of State Tax,GST Bhawan, 26/1, Mahatma Gandhi Road, Nungambakkam,Chennai 600 034.

3. The Assistant Commissioner
   Integrated Commercial Taxes Complex, Ranipet Sipcot Ward B,Plot No 25, First Floor, Opp Ulzhavar Chandai, Railway Station Road,Ranipet - 632401.

4. The District Collector
   District Collectorate Complex, Ranipet District -632401.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the order rejecting the application for revocation of cancellation of registration reference No.ZA330426320924N dated 28.04.2026 and the consequential impugned order of cancellation of registration under Form GST REG-19 vide Reference No.ZA3312251033156 dated 19.12.2025 issued by the 3rd respondent, quash the same as illegal, arbitrary and against the statutory principles of law and consequently direct the respondents to restore the cancellation of GST registration dated 19.12.2025, in accordance with the relevant statutory provisions, within a time frame as may be fixed by this Hon'ble Court.

For Petitioner(s): Ms.P.Sre Swedha

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Advocate (Tax)

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ORDER

Pursuant to show cause notice dated 30.08.2025 alleging that the petitioner was not carrying on business at the registered place of business, an order of cancellation of the petitioner's GST registration was issued on 19.08.2025. The petitioner applied for revocation of cancellation on 21.02.2026 and said application was rejected on 28.04.2026. Both the original cancellation and the rejection of the revocation application are impugned in this writ petition.

2. Relying on the rental agreement dated 29.09.2024 and 26.09.2025, learned counsel for the petitioner submits that the request for revocation was rejected in spite of the petitioner producing evidence that business was being carried on from the Principal place of business.

3. Upon being directed to produce electricity bills pertaining to the relevant period, at today's hearing, learned counsel filed an additional typed set containing such bills.

4. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice for the respondents. He responded to these contentions by pointing out that the documents produced before this Court were not placed before the respondents at the time of adjudication.

5. On perusal of documents submitted by the petitioner, it is clear that rental agreements dated 28.09.2024 and 26.09.2025 have been placed on record. The petitioner has also placed on record photographs captured on the GPS map camera. In addition, receipts for payment of electricity bills are enclosed. These receipts, relate to September 2024, October 2024, August 2025 and September 2025. All the receipts contain the trading name of the petitioner and significant amounts have been paid towards electricity charges. In the impugned order of

cancellation and rejection, only the intelligence wing report is referred to. Consequently, both the impugned orders are set aside by leaving it open to the respondents to initiate fresh proceedings, if so intended, in accordance with law.

6. Therefore, this writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petition is closed.

04-08-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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