



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2022

CORAM :

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

Writ Petition No.7565 of 2022
and
W.M.P.Nos.7566 & 7568 of 2022

P.Sakthi

... Petitioner

-Vs-

Assistant Commissioner (Circle),
Anna Nagar,
Commercial Taxes and
Registration Department,
Chennai-600 102.

... Respondent

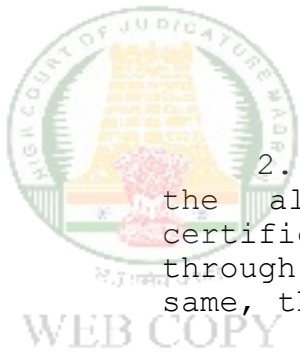
Prayer : Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the impugned proceedings of the respondent passed in Reference Number:ZA3310180291241 dated 12.10.2018 and quash the same, as the impugned proceedings is in violation of principles of natural justice, cryptic, arbitrary and further direct the respondent to follow the order passed by this Court in W.P.No.25048 of 2021 dated 31.01.2022 in the batch of Writ Petitions relating to restoration of cancellation of registration under the TNGST Act 2017.

For Petitioner : Mr.N.Murali

For Respondent : Mr.Mr.C.Harhsa Raj,
Additional Government Pleader

O R D E R

The prayer sought for herein is for a Writ of Certiorarified Mandamus calling for the impugned proceedings of the respondent passed in Reference Number:ZA3310180291241 dated 12.10.2018 and quash the same, as the impugned proceedings is in violation of principles of natural justice, cryptic, arbitrary and further direct the respondent to follow the order passed by this Court in W.P.No.25048 of 2021 dated 31.01.2022 in the batch of Writ Petitions relating to restoration of cancellation of registration under the TNGST Act 2017.



2. The petitioner is a dealer under the GST Regime and for the alleged non-filing of the return, the registration certificate of the petitioner under the GST Act was canceled through the impugned order dated 12.10.2018, challenging the same, the present Writ Petition has been filed.

3. As against the impugned order of cancellation of registration certificate, appeal can very well be filed before the appellate authority, however, without filing an appeal, in view of the limitation which expired during the period of COVID-19, it is submitted by the counsel for the petitioner that the petitioner has chosen to file this Writ Petition.

4. Heard Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the respondent.

5. In similar circumstances, following the earlier order passed by the learned Judge of this Court in a batch of cases in the matter of "Suguna Cutpiece Centre -Vs- The Appellate Deputy Commissioner (ST)(GST) and Another" in W.P.No.25048 of 2021 etc., batch of cases dated 21.10.2022, I have disposed similar Writ Petitions. One such Writ Petition in W.P.No.5846 of 2022 [(Tamilagam Steel Trading Vs. Assistant Commissioner (Circle)] dated 15.03.2022, where, I have passed the following order:

"3. Even though there is an appeal provision under Section 107 of the GST Act, the petitioner has not chosen to file an appeal and he has straight away approached this Court by filing the present writ petition, the reason for non exhausting the appeal remedy when was questioned, Mr.N.Murali, learned counsel appearing for the petitioner submits that, due to the Covid-19 situation of second and third wave, the appeal could not be filed before the Appellate Authority in time and in the meanwhile, the limitation prescribed under Section 107 of the Act was over and therefore, there is no other option for the petitioner except to approach this Court by filing this writ petition, he contended.

4. I have heard Mr.V.Prasanth Kiran, learned Government Advocate appearing for the respondent, who would submit that, if there is a delay in filing the appeal only due to Covid-19 situation, that aspect has been considered by a learned Judge of this Court in a batch of writ petitions in the matter of Tvl.Suguna Cutpiece Center Vs. The Appellate



WEB COPY

Deputy Commissioner (ST) (GST) and another, in W.P.No.25048 of 2021 dated 31.01.2022, where some directions have been given by the learned Judge imposing certain conditions, based on which, belated appeal can be filed by the person like the petitioner, who has been suffered with the order of cancellation of registration.

5. I have considered the said submissions made by both sides and have perused the materials placed before this Court.

6. The learned Judge, in the said order dated 31.01.2022 in para 229, has passed the following order :

"229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:-

i. The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.

ii. It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.

iii. If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.

iv. Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax



7. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

WEB COPY

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Anu/KST

To
The Assistant Commissioner (Circle),
Anna Nagar,
Commercial Taxes and
Registration Department,
Chennai-600 102.

+1 cc to Mr.N.Murali, Advocate Sr.NO.21671

+1 cc to Spl.Government Pleader(Taxes) Sr.NO. 21883

W.P.No.7565 of 2022

PL(CO)

A.SK(27/04/2022)