



W.P.(MD).No.23075 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 21.09.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.23075 of 2023

Tvl.Thendral Recreation Club,
Represented by its Secretary,
Krishnan Anbalagan

... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o. The Principal and Special Commissioner of Commercial Taxes,
Ezhilaga, Chepauk,
Chennai – 600 005.

2.The Commercial Tax Officer,
Madurai Rural (East) Circle,
Commercial Taxes Complex,
Dr.Thangaraj Salai,
Madurai – 625 020.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of cancellation of Registration in Reference No.ZA330323105569Q dated 21.03.2023 passed by the second respondent and direct the respondents to revoke the cancellation of petitioner's GSTIN.33AAGAT4058G1Z1.



W.P.(MD).No.23075 of 2023

For Petitioner : Mr.B.Rooban

For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader.

ORDER

This writ petition has been filed seeking to quash the order passed in Reference No.ZA330323105569Q dated 21.03.2023 and to direct the respondents to revoke the cancellation of petitioner's GSTN registration No. GSTIN.33AAGAT4058G1Z1.

2. It is submitted by the learned counsel for the Petitioner that the Petitioner was unaware of the cancellation of the Registration Certificate and after some time, the petitioner was informed by the other end tax payers that the petitioner GSTN registration was cancelled. Then only the petitioner came to know of his GSTN registration stood cancelled. Thereafter, the Petitioner preferred an appeal before the appellate authority. The appellate authority has rejected the appeal on the ground that it was beyond the period of limitation.

3. It is submitted by the learned counsel for the petitioner that in identical circumstances, this Court, in the case of Tvl.Suguna Cutpiece Vs Appellate



W.P.(MD).No.23075 of 2023

Deputy Commissioner (ST) (GST) and others (W.P.Nos.25048, 25877, 12738 of 2021 etc... batch), dated 31.01.2022, issued the following directions:

“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



W.P.(MD).No.23075 of 2023

utilized thereafter for discharging future tax liability under the Act and Rule.

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v. The petitioners shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.

vi. If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinizing and approving by the respondents or any other competent authority.

vii. The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

viii. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

ix. The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow these petitioners to file their returns and to pay the tax/penalty/fine.

x. The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order.

xi. No cost.

xii. Consequently, connected Miscellaneous Petitions are closed.”



W.P.(MD).No.23075 of 2023

The same has been consistently thereafter followed by this Court in various decisions, viz.,

a)M/s.Maaruthi Foundations Private Limited Vs Deputy Commissioner (ST) (FAC), reported in 2022 (5) TMI 405

b)J.Jayakrishnan Vs The Additional Chief Secretary/Commissioner of Commercial Taxes, Chennai reported in 2022 (7) TMI 1226

c)TVL.Jeyalakshmi Store represented by its Proprietor, Sivanu Pandian Vs Commissioner of Commercial Taxes reported in 2022 (7) TMI 1275

d)M/s.Pearl and Company Vs The Commissioner of Commercial Taxes
in W.P(MD)No.19127 of 2022.

4. It is also submitted by the learned Senior Standing Counsel for the Respondent that it is not open to the appellate authority to pass any orders disregarding the limitations prescribed therein. The respondents are bound by the limitations prescribed and hence the rejection of the appeal admittedly beyond the period of limitation is legally sustainable.

5. As stated above, there is a consistent view taken in these matters. The revenue has not challenged any of such orders of this Court and hence the orders have attained finality. In view of the fact that this Court has been



W.P.(MD).No.23075 of 2023

consistently following the directions issued in the case of *Tvl.Suguna Cutpiece Vs Appellate Deputy Commissioner (ST) (GST) and others (W.P.Nos.25048, 25877, 12738 of 2021 etc... batch)* and the Revenue/Department has also accepted the said view as evident from the fact that no appeal has been filed in any of the matters, this Court intends to follow the above order of this Court.

6. In view of the same, this Court is of the considered opinion that the benefit extended by this Court in the earlier orders referred to above in Suguna Cutpiece Centre's case cited supra, may be extended to the Petitioner.

7. Therefore the impugned order is quashed and the respondents shall follow the same directions mentioned in paragraph 229 of the order in Suguna Cutpiece Centre extracted supra and accordingly, this writ petition is ordered.
No costs.

21.09.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr



W.P.(MD).No.23075 of 2023

To

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W.P.(MD).No.23075 of 2023

S.SRIMATHY, J.

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W.P.(MD).No.23075 of 2023

21.09.2023