IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.09.2024

CORAM

THE HON'BLE **MR JUSTICE C. SARAVANAN**

W.P.No.9705 of 2022
and
W.M.P.Nos.9435 and 10745 of 2022

G.P.Spectra
Rep.by its proprietor Gautham,
having its office at
No.19, Prasanthi Apartments,
11th Avenue, Ashok Nagar,
Chennai, Tamil Nadu – 600 083. ...Petitioner

Vs.

The State Tax Officer,
Ashok Nagar Assessment Circle,
Chennai – 600 083.
...Respondent

Prayer:Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorai to call for the records in order Reference Number : ZA330121100541L dated 27.01.2021 on the file of the respondent and quash the same as illegal, against law and without any evidence and restore the registration of the petitioner in Registration No.33 BAEPG4339M1ZO.

For Petitioner	:	Ms.Sweety for Mr.S.Karunakar
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

Heard Ms.Sweety for Mr.S.Karunakar, learned Counsel for the Petitioner and Mr.V.Prashanth Kiran, learned Government Advocate for the Respondent.

2. This Petitioner has filed this writ petition challenging the order of Reference No.ZA330121100541L dated 27.01.2021 and to restore the registration of the petitioner in Registration No.33BAEPG4339M1ZO.

3. The issue is now covered by a decision of this Court in ***Tvl.Suguna Cut Piece Centre*** *Vs.* ***Appellate Deputy Commissioner*** in WP.Nos.25048 of 2022 etc. batch. dated 31.01.2022, the operative portion of this order reads as under:-

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 liability under the Act and Rule.

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 scrutinising 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.

4. Under these circumstances, the impugned order dated 27.01.2021 is set aside, subject to the petitioner complying with the conditions in the light of ***Tvl.Suguna Cut Piece Centre*** *Vs.* ***Appellate Deputy Commissioner*** *(Cited Supra)*

5. This Writ Petition stands disposed of. No costs. Connected writ miscellaneous petitions are closed.

05.09.2024

Index: Yes/No
Speaking Order: Yes/No
Neutral Citation Case: Yes/No
NST
To
The State Tax Officer,
Ashok Nagar Assessment Circle,
Chennai – 600 083.

C.SARAVANAN, J.

NST

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