



WEB COPY



W.P.No.12906 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.06.2024

CORAM :

THE HON'BLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.12906 of 2024

and

W.M.P.Nos.14068 & 14079 of 2024

M/s. N.S.H.R. Transport,
Rep.by the Proprietrix Mrs. S. Geetha

... Petitioner

Versus

The Superintendent,
Manali Assessment Circle,
Chennai.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order of Cancellation of Registration dated 02.06.2022, passed by the Respondent herein, under Reference No.ZA3306220136421 and to quash the same, in so far as, the said impugned order had been passed without jurisdiction, authority of law and in clear violation to the principles of natural justice and consequently to direct the respondent herein to revoke the cancellation of the petitioner GSTN Registration No.33ESSPS5463R1ZH.

For Petitioner : Mr. S. Baskaran



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For Respondents : Mr. A.P. Srinivas,
Senior Standing Counsel

ORDER

The petitioner assails an order of cancellation of GST registration, dated 02.06.2022.

2. The petitioner asserts that she was unaware of the order of cancellation of the GST registration on account of her complete dependence on the consultant. The petitioner further asserts that she would file the necessary GST returns in the event of the GST registration being restored.

3. Learned counsel for the petitioner referred to and relied upon the judgment of this Court in *Suguna Cutpiece v. The Appellate Deputy Commissioner (ST)(GST) and others*, W.P.Nos.25048 of 2021 batch (*Suguna Cutpiece*), and contends that the petitioner is entitled to an order along similar lines.

4. Learned senior standing counsel for the respondent also submits



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that directions along the lines of *Suguna Cutpiece* may be issued.

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5. Accordingly, this writ petition is disposed of with the following directions:-

i. The petitioner is directed to file returns for the period prior to the cancellation of registration, if not filed, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of forty five (45) days from the date of receipt of a copy of this order.

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 (ITC) which may be lying unutilized or unclaimed in the hands of the petitioner.

iii. If any ITC has remained unutilized, it shall not be utilised until it is scrutinized and approved by an appropriate or competent officer of the Department.

iv. Only such approved ITC shall be allowed to be utilized thereafter



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for discharging future tax liability under the Act and Rules.

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v. The petitioner 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.

vi. If any ITC was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondent or any other competent authority.

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

viii. The respondent shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow the petitioner to file the returns and to pay the tax / penalty / fine.

ix. The above exercise shall be carried out by the respondent within



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a period of thirty (30) days from the date of receipt of a copy of this order.

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6. The restoration of the GST registration is subject to and conditional upon fulfilling the above conditions.

7. The Writ Petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are also closed.

07.06.2024

Index : Yes /No
Speaking/Non-Speaking Order
Neutral Case Citation: Yes/No

klt

To

The Superintendent,
O/o. The State Tax Officer,
Manali Assessment Circle, Chennai.



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SENTHILKUMAR RAMAMOORTHY,J

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