



W.P.No.16557 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2024

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THE HONOURABLE **MR.JUSTICE SETHILKUMAR RAMAMOORTHY**

W.P.No.16557 of 2024 and
W.M.P.No.18160 of 2024

Sri Ragavendra Iyangers Bakery,
Represented by its Proprietor, K.P. Poornesh,
No.10, Alandur Road, Guindy,
Chennai-600 032.

... Petitioner

-VS-

The Assistant Commissioner,
Guindy Assessment Circle,
Room No.709, 7th Floor,
Integrated Building for commercial Taxes
and Registration Department,
Nandhanam, Chennai-600 035.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the respondent order dated 27.09.2022 in Reference Number ZA330922234608G and quash the same and consequently direct the respondent to revoke the cancellation of the GST registration of the petitioner's firm.

For Petitioner : Mr. P.Suresh Babu

For Respondent : Mrs.K.Vasanthamala, Govt. Adv. (T)



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ORDER

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2. Learned counsel for the petitioner submits that the petitioner would file the necessary GST returns in the event of the GST registration being restored. In support of restoration of registration, learned counsel relies 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)*.

3. Mrs.K.Vasanthamala, learned Government Advocate, accepts notice for the respondent and submits that directions along the lines of *Suguna Cutpiece* may be issued.

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



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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 for discharging future tax liability under the Act and Rules.

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



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authority.

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

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

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

08.07.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To
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SENTHILKUMAR RAMAMOORTHY,J

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