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W.P.No.17749 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.07.2024

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THE HONOURABLE **MR.JUSTICE SENTHILKUMAR RAMAMOORTHY**

W.P.No.17749 of 2024 and
W.M.P.Nos.19488 & 19489 of 2024

Shri. Ramachandran Balasubramanian,
312A, East Street, Sorathur Post,
Sorathur, Cuddalore – 607 805.

... Petitioner

-VS-

1. The Assistant Commissioner,
Office of the GST & Central Excise,
BSNL CTO Building, Nellikuppam,
Cuddalore Division, Cuddalore-607 001.

2.The Superintendent,
Office of the GST and Central Excise,
BSNL CTO Building, Nellikuppam,
Cuddalore Division, Cuddalore-607 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus calling for the records leading to the issuance of cancellation order bearing reference no. ZA330223103305C dated 21.02.2023 by the 2nd Respondent herein and



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quash the same, and further direct the 2nd Respondent to restore the GST registration of the Petitioner vide GSTIN 33AUAPB7461N1ZM.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mr.K.Mohanamurali, Sr. Standing Counsel

ORDER

The petitioner challenges an order of cancellation of GST registration dated 21.02.2023 and seeks revocation thereof. By asserting that the petitioner could not file returns in time on account of the fact that the petitioner met with an accident, the present writ petition was filed.

2. Learned counsel for the petitioner submits that the petitioner had filed GST returns up to May 2022. He 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)*.



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3. Mr. K.Mohana Murali, learned senior standing counsel, accepts notice for the respondents 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:-

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 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.



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6. The Writ Petition is disposed of on the above terms. There shall be

no order as to costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

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To

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