IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 11.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24308 of 2024 &
W.M.P.No.26558 of 2024

Subramaniam Senthil Kumar ... Petitioner

Vs.

The Superintendent of GST and Central Excise,
Tirupur II Range,
II Floor, Market Committee Commercial Complex,
Cotton Market Compound,
Kamaraj Road,
Tirupur – 641 601 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus,calling for the records of the respondent herein leading to issuance of impugned order dated 02.03.2023 vide reference No.ZA3303230088409W quash the same and subsequently direct the respondent to restore the GST Registration of the petitioner vide GST Registration No.33BENPS1858A1ZI.

For Petitioner : Mr.K.M.C.Arunmokan

For Respondent : Mr.T Ramesh Kutty,
Senior Standing Counsel
assisted by Mr.B.Sivaraman,
Junior Standing Counsel

ORDER

The challenge in this writ petition is to the order dated 07.10.2021, passed by the respondent, cancelling the GST registration of the petitioner, and further to direct the respondent to restore the GST certificate.

2. The learned counsel for the petitioner submitted that, due to personal reasons, the petitioner was unable to run the proprietorship firm properly and stopped filing GST Returns from the month of February 2022. During the said period, the petitioner had not checked the GST portal. While this being so, he was shocked to know that without giving him an opportunity of hearing, the respondent had cancelled his GST Registration by way of impugned order dated 20.03.2023. Further, due to certain family problems, he has not furnished any reply to the respondent within the stipulated time. He

was also unable to prefer the statutory appeal within the limitation period of 6 months as stipulated in the TNGST Act, 2017. He would further submit that he has no tax liability payable to the respondent-Department and has also filed all the un-filed GST Returns upto the month of December 2023. Therefore, the learned counsel prays for the issuance of appropriate order.

3. On the other hand, the learned Standing Counsel appearing for the respondent submitted that the petitioner did not file Returns for a continuous period of six months, which led to the passing of the impugned order. He further submitted that the revocation of the cancellation of registration will be considered only upon verification of filed Returns.

4. Heard the learned counsel on either side and perused the materials available on record.

5. Admittedly, the GST registration of the petitioner was cancelled due to non-compliance in filing Returns, attributed to the unprecedented impact of the personal problems. Furthermore, the petitioner claims that he was unaware of the notices and communications sent through the GST Portal. Therefore, this court is of the view that the reason provided by the petitioner for non-compliance with the relevant provisions of the Act within the stipulated time appears to be genuine.

6. In view of the above, this Court issues the following directions:

(i) Since the petitioner has already filed all the Returns upto date, the cancellation of the registration stands revoked.

(ii) 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, within a period of four weeks from the date of receipt of a copy of this order.

(iii) The petitioner is directed to file all the Returns for the period till date along with tax/penalty/fine, within a period of four weeks from the date of receipt of a copy of this order.

7. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

11.09.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
srn

To
The Superintendent of GST and Central Excise,
Tirupur II Range,
II Floor, Market Committee Commercial Complex,
Cotton Market Compound,
Kamaraj Road,Tirupur – 641 601

KRISHNAN RAMASAMY.J.,
srn

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