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W.P.No.26367 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26367 of 2024
& W.M.P.Nos.28822 & 28823 of 2024

M/s. Professional Car Decors,
Rep by its Proprietor, Mr. Daman Singh Suri,
GSTIN: 33CKHPD6521L1Z8,
No.67, 2nd Floor, Habibullah Road,
T.Nagar, Chennai 600 017.

... Petitioner

Vs.

The Superintendent of CGST & C.Ex.,
Range IV, T.Nagar Division,
Chennai South Commissionerate,
No.69, MHU Complex, Nandanam,
Chennai 600 035.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus, to call for the
records in the files of the impugned order of Rejection of Application for



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Revocation of Cancellation of GST Registration issued by the respondent in Form GST REG-05 Ref.No.ZA3308240857182 dated 16.08.2024 and to quash the same and direct the respondent to restore the GST Registration No.33CKHPD6521L1Z8.

For Petitioner : Ms.S.Akila

For Respondent : Mr.Rajnish Pathiyil,
Senior Panel Counsel

ORDER

This writ petition has been filed challenging the impugned order of Rejection of Application for Revocation of Cancellation of GST Registration issued by the respondent dated 16.08.2024 and to direct the respondent to restore the GST Registration of the petitioner.

2. Mr.Rajnish Pathiyil, learned Senior Panel Counsel, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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3. The learned counsel for the petitioner submitted that in the documents pertaining to the property tax, the Door Number of the petitioner's place of business was mentioned as 67. However, as per the rental agreement, the aforesaid Door No.67 was internally divided and the 1st floor, which was stated as 67A, was allotted to the petitioner's sister, whereas, the 2nd floor, which was stated as 67B, was allotted to the petitioner. Hence, in the GST Portal, the Door Number of the petitioner's place of business was provided as “67B” instead of “67”.

4. Further, he would submit that due to the mis-match of the door number in the GST Portal and the property tax documents, the respondent had issued a show cause notice dated 25.06.2024, for which a detailed reply was filed by the petitioner on 03.07.2024. However, without considering the said reply, the GST Registration of the petitioner was canceled by the respondent vide order dated 03.07.2024. Thereafter, the application filed by the petitioner for revocation of cancellation of Registration was also rejected by the petitioner vide impugned order



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dated 16.08.2024. Hence, he requests this Court to pass appropriate orders to revoke the order of cancellation passed by the respondent.

5. On the other hand, the learned Senior Panel Counsel appearing for the respondent submitted that due to the discrepancies in the door number of the petitioner's place of business, the GST Registration of the petitioner was canceled by the respondent vide order dated 03.07.2024 and the same was confirmed vide the impugned order dated 16.08.2024.

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

7. In the present case, due to the discrepancies in the door number of the petitioner's place of business, the GST Registration of the petitioner was canceled by the respondent vide order dated 03.07.2024, against which, an application was filed by the petitioner on 09.07.2024. The said application was also rejected by the respondent vide impugned order dated 16.08.2024. However, according to the petitioner, in the



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rental agreement, the Door No.67 was internally divided and the 2nd floor, which was stated as 67B, was allotted to the petitioner, due to which, in the GST Portal, the Door Number of the petitioner's place of business was provided as “67B” instead of “67”. When such being the case, the respondents are supposed to have considered the *bona fide* of the petitioner and they should have obtained an affidavit from the petitioner with regard to the said discrepancies, despite which, the GST Registration of the petitioner was canceled by the respondent in a mechanical manner, which would ultimately affect the revenue of the Department.

8. In view of the above, being satisfied with the explanation provided by the petitioner with regard to the discrepancy in the door number, this Court is inclined to revoke the cancellation of GST Registration of the petitioner. Therefore, the impugned order dated 16.08.2024 and the cancellation order dated 03.07.2024 are hereby set aside. Accordingly, the restoration of the GST registration is subject to and conditional upon fulfilling the following conditions :



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(i) 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.

(ii) The petitioner is directed to file returns for the period till date, if not filed, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of 4 weeks from the date of restoration of GST Registration of the petitioner.

(iii) It is made clear that such payment of tax, interest, fine/fee 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.

(iv) 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.

(v) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.



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(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) If any of the aforesaid conditions is not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

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

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Superintendent of CGST & C.Ex.,
Range IV, T.Nagar Division,
Chennai South Commissionerate,
No.69, MHU Complex, Nandanam,
Chennai 600 035.



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KRISHNAN RAMASAMY.J.,

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