



W.P.No.30030 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30030 of 2024
& W.M.P.No.32736 of 2024

Swasthick Tax Associates,
Represented by its Proprietor A.Bharath Kumar,
1st Floor, 10/209, Pari Salai,
Mogappair East, Chennai 600 037.

... Petitioner

Vs.

The Superintendent of GST and Central Excise,
JJ Nagar Assessment Circle,
Range V, Ambattur Division,
Chennai North Commissionerate,
R-40/A1, TNHB Building, 100 Feet Road,
Mugappair East, Chennai 600 037.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to to call for the respondent order dated 07.03.2023 in Ref.No.ZA330323032932X and quash the same and consequently direct the respondents to revoke the cancellation of GST Registration of the petitioner's firm.



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For Petitioner : Mr.P.Suresh Babu
For Respondent : Mr.R.P.Pragadish,
Senior Standing counsel

ORDER

This writ petition has been filed challenging impugned order dated 07.03.2023 passed by the respondent.

2. Mr.R.P.Pragadish, learned Senior Standing 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.

3. The learned counsel for the petitioner would submit that due to the ill-health and financial constraints, the petitioner had not filed the GST returns for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 07.03.2023.



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4. Further, he would submit that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any. Hence, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

5. In reply, the learned Senior Standing counsel for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 07.03.2023 and requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

7. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 07.03.2023. According



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to the petitioner, due to his ill-health and financial constraints, he was unable to run his business and hence, he had failed to file his returns continuously for a period of 6 months. The reason provided for non-compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

8. In view of the above, this Court is inclined to revoke the impugned order passed by the respondent canceling the GST registration of the petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:

(i) The petitioner is directed to pay a sum of Rs.5,000/- to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 2 weeks from the date of receipt of copy of this order.

(ii) Upon production of proof with regard to the payment made by the petitioner as stated in the clause (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



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tax/penalty/fine, within a period of four weeks therefrom.

(iii) 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.

(iv) 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.

(v) 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.

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

(vii) 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.

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



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9. With the above directions, this writ petition is disposed of. No

cost. Consequently, the connected miscellaneous petition is also closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Superintendent of GST and Central Excise,
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Chennai North Commissionerate,
R-40/A1, TNHB Building, 100 Feet Road,
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KRISHNAN RAMASAMY.J.,

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