



WEB COPY



W.P. No.35157 of 2023

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 13.11.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.35157 of 2023**

**and**

**W.M.P.Nos.35144 and 35146 of 2023**

M/s.Merlin Traders and Services,  
Rep. by its proprietor,  
Door No.8/5A, Kalaimagal Nagar,  
Sulur, Coimbatore,  
Tamil Nadu 641 401.

.. Petitioner

Vs.

The GST Superintendent,  
Palladam 2 Assessment Circle,  
State Tax Office,  
Coimbatore.

.. 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 impugned order of cancellation of registration vide reference No.ZA330223000012R dated 01.02.2023 with retrospective effect from 27.09.2022 from the files of the respondent herein, quash the same and further direct the respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act,



W.P. No.35157 of 2023

2017 in GSTIN 33CHPPS5470J3ZO.

WEB COPY

For Petitioner : Ms.Aparna Nandakumar

For Respondent : Mr.K.Mohana Murali  
Senior Panel Counsel

### ORDER

The present writ petition is filed challenging the order of cancellation of registration vide reference No.ZA330223000012R dated 01.02.2023 with retrospective effect from 27.09.2022.

2. At the outset, it is submitted by both the learned counsel for the petitioner as well as the learned Senior Standing Counsel for the respondent that the issue stands covered by a series of judgments, commencing with the decision in *Tvl.Suguna Cutpiece Center Vs. Appellate Deputy Commissioner (ST) (GST) and others*, wherein, under identical circumstances, this Court has directed the revocation of registration subject to conditions.



W.P. No.35157 of 2023

WEB COPY

3. This Court has been consistently following the directions issued in ***Tvl.Suguna Cutpiece Center's case***. Relevant portion of the order is extracted hereunder:

*“229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:*

- i. The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.*
- 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 which may be lying unutilized or unclaimed in the hands of these petitioners.*
- iii. If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer*



WEB COPY



W.P. No.35157 of 2023

*of the Department.*

*iv. Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax liability under the Act and Rule.*

*v. The petitioners 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 and payment of GST shall also be in cash.*

*vi. If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.*

*vii. The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.*

*viii. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.*

*viii. On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.*



W.P. No.35157 of 2023

*ix. The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow these petitioners to file their returns and to pay the tax/penalty/fine.*

*x. The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order.*

*xi. No cost.*

*xii. Consequently, connected Miscellaneous Petitions are closed.”*

4. In view thereof, the benefit extended by this Court vide its earlier order in ***Suguna Cutpiece Centre***'s case cited supra, may be extended to the petitioner.

5. Accordingly, this Writ Petition is disposed of on the above terms. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**13.11.2024**



W.P. No.35157 of 2023

WEB COPY

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

spp

To:

The GST Superintendent,  
Palladam 2 Assessment Circle,  
State Tax Office,  
Coimbatore.



WEB COPY



W.P. No.35157 of 2023

**MOHAMMED SHAFFIQ, J.**

spp

**W.P. No.35157 of 2023**  
**and**  
**W.M.P.Nos.35144 and 35146 of 2023**

**13.11.2024**