BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 04.04.2024

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.8547 of 2024
and
W.M.P.(MD).No.7770 of 2024

Jones Diraviam ... Petitioner

Vs

The Commercial Tax Officer,
Tiruchendur,
Thoothukudi,
Tamil Nadu ...Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records relating to passing of impugned order reference No.ZA330123048554V dated 11.01.2023 passed by the respondent herein and quash the same as illegal.

For Petitioner : Mr.M.Iniyavan

For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

O R D E R

Heard both sides.

2. The petitioner has challenged the impugned cancellation of the GST registration of the petitioner. The issue is now squarely covered by the decision of this Court in ***Suguna Cutpiece Center v. the Appellate Deputy Commissioner(ST) GST) and others, Salem*** reported in ***(2022) 99 GSTR 386 (Mad)***.The relevant paragraph from the said decision reads as under:

> *i. The petitioner is directed to file returns for the period prior to the cancellation of registration, 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 which may be lying unutilized or unclaimed in the hands of the petitioner.*
>
> *iii. If any Input Tax Credit 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 Input Tax Credit shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

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

viii. 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 the petitioner to file the returns and to pay the tax / penalty / fine.

ix. 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.

3. The said decision has been repeatedly followed by this Court.

4. Since the issue involved in this writ petition is similar, the writ petition is allowed in terms of the guidelines provided in the order in ***Tvl.Suguna Cutpiece's*** case. No costs. Consequently, the connected miscellaneous petition is closed.

04.04.2024

NCC:yes/no
Index:yes/no
Internet:yes/no

TSG

To
The Commercial Tax Officer,
Tiruchendur,
Thoothukudi,
Tamil Nadu

C.SARAVANAN, J.

TSG

W.P.(MD)No.8547 of 2024

04.04.2024