



W.P.(MD) No.28254 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.28254 of 2024

Palanimanickam Shanmugam,
Proprietor of M/s.P.S.Earth Movers,
GSTN 33BOPRPS5100P1ZF,
201-A, Punalkulam, Thethuvasalpatti Post,
Gandarakottai Taluk,
Pudukottai-613 303.

.. Petitioner

Vs.

The Superintendent of CGST and Central Excise,
Pudukkottai 1 Range,
Thanjavur II, Thanjavur.

.. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in Reference No.ZA330524038518J dated 09.05.2024 and to quash the same as illegal and arbitrary and direct the respondents to revoke the cancellation of petitioner's GSTN registration No.33BORPS5100P1ZF within such time as may be directed by this Court.



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For Petitioner : Mr.N.Sudalaimuthu
For Respondent : Mr.R.Gowrishankar
Standing Counsel

ORDER

Heard Mr.N.Sudalaimuthu, learned counsel for the petitioner and Mr.R.Gowrishankar, learned Standing Counsel for the respondent.

2. The present Writ Petition is filed challenging an order of cancellation of the registration of the petitioner on the premise that the statutory returns have not been filed for a continuous period of six months.

3. It is submitted by the learned counsel for the petitioner that returns have been filed and the appropriate taxes have also been paid and the petitioner is ready to pay any further taxes that may be due along with late fee and interest, as required under the Goods and Services Tax Act



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4. At the outset, it is submitted by both the learned counsel for the petitioner as well as the learned Standing Counsel for the respondent that the issue stands covered by a series of judgments, commencing with the decision in *Tvl.Suguna Cutpiece vs. Appellate Deputy Commissioner (ST) (GST) and others* reported in **2022 (2) TMI 933**, wherein, under identical circumstances, this Court has directed the revocation of registration subject to conditions.

5. 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 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



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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.

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

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

x. 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.”



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6. 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.

7. Accordingly, this Writ Petition stands disposed of on the above terms. There shall be no order as to costs.

27.11.2024

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr

To

The Superintendent of CGST and Central Excise,
Pudukkottai 1 Range,
Thanjavur II, Thanjavur.



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K.KUMARESH BABU, J.

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