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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.12.2024

CORAM

THE HONOURABLE MR.JUSTICE G.K. ILANTHIRAIYAN

W.P.(MD)No.31282 of 2024

Tvl.SNT.Agencies,
represented by its Proprietor,
P.Thangamani, aged about 42 years,
Son of Patharavellai,
41/12, Kulamangalam Main Road,
Sethupathi Nagar, Panangadi,
Madurai – 625 017.

... Petitioner

Vs.

1.The Commissioner of CGST and Central Excise,
Office of the Commssioner of CGST and Cental Excise,
N.4, Lal Bahadur Shastri Marg, C.R.Buildings,
Bibikulam,
Madurai – 625 002.

2.The Superintendent,
West Veli Streetm,Madurai City Range,
Office of Madurai-I Division(CGST and Central Excise),
NO.5, Dr.Rathinasamy Nadar Road,
Bibikulam,
Madurai – 625 002.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for



issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order of the second respondent in Reference No.ZA3312231037243, dated 26.12.2023 and to quash the same and consequently to direct the respondents to revoke the cancellation of our GST IN 33BDFPT5995L1ZQ.

For Petitioner : Mr.R.Veeramanikandan

For Respondents : Mr.R.Gowrishankar,
senior Standing Counsel

ORDER

The present Writ Petition is filed challenging the impugned order of the second respondent in Reference No.ZA3312231037243, dated 26.12.2023 and to quash the same and consequently to direct the respondents to revoke the cancellation of our GST IN 33BDFPT5995L1ZQ.

2.Mr.R.Gowrishankar, learned Senior standing Counsel takes notice for the respondents. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

3. It is submitted by the learned counsel for the petitioner that the 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 GST Act.

4. At the outset, it is submitted by both the learned Counsel for the petitioner as well as the learned Central Government 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.

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*



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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 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.

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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.”

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 is disposed of on the above terms.

No costs.

20.12.2024

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

To:

- 1.The Commissioner of CGST and Central Excise,
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