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W.P.No.1108 of 2025
and W.M.P.No.1347 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 26.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.1108 of 2025
and W.M.P.No.1347 of 2025

Aarathi Ananadakumaran,
No.2, Ground and Second Floor,
Akars Tech,
Manikodi Srinivasan Nagar Main Road Extn,
Seevaram Village, Perungudi, Kancheepuram,
Tamil Nadu – 600 096.

.. Petitioner

Vs.

The Assistant Commissioner (CT),
Sholinganallur Zone VIII,
Chennai East.

.. Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue Writ of Certiorarified Mandamus, to call for the records and quash the impugned order in FORM GST REG-19, dated 24.02.2023, bearing reference number ZA330223124756S, as passed by the respondent and to seek constitutional relief and to direct the respondent.

For Petitioner	: Mr.A.P.Ravi
For Respondent	: Mrs.K.Vasanthamala
	Government Advocate



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ORDER

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This writ petition has been filed by the petitioner challenging the order dated 24.02.2023 passed by the respondent, cancelling the petitioner's GST registration.

2.The learned counsel for the petitioner would submit that since the accountant of the petitioner had abruptly quit the job, owing to health reasons, 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 24.02.2023.

3.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.

4.In reply, the learned Senior Standing counsel for the respondent confirms that the GST registration of the petitioner was cancelled by the



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respondent vide impugned order dated 24.02.2023 and requests this Court to pass an appropriate order.

5.Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

6.In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 24.02.2023. According to the petitioner, since the his accountant had abruptly quit the job, owing to health reasons, 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.

7.In view of the above, this Court is inclined to revoke the impugned order passed by the respondent canceling the GST registration of the



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petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:

(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 tax/penalty/fine, within a period of four weeks from the date of receipt of a copy of this order.

(ii) 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.

(iii) 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.

(iv) 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.



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

(vi) 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.

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

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

Consequently, the connected miscellaneous petition is also closed.

26.02.2025

rst

Index : Yes/No

Neutral Citation: Yes/No

To:

The Assistant Commissioner (CT),
Sholinganallur Zone VIII,
Chennai East.



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KRISHNAN RAMASAMY, J.

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