IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2025

CORAM

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No.5573 of 2023
and
WMP No.5589 of 2023

Santhiyagu Maria Jesudas : Petitioner

Vs

The Assistant Commissioner (ST)
Guindy Assessment Circle
Chennai : Respondent

Prayer: Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records of the respondent in his proceedings in Reference number - ZA3303220451651 quash the order for cancellation of Registration dated 10.03.2022 passed therein

For Petitioner : Mr.P.V.Sudakar

For Respondent : Ms.Amrita Dinakaran, Government Advocate

ORDER

(Order of the Court was made
by the Hon'ble Chief Justice)

Counsel for petitioner states that the issue involved in this petition is covered by a judgment of this Court in ***Tvl. Suguna Cutpiece Center vs. The Appellate Deputy Commissioner (ST) (GST), Salem***[1].

2. Counsel for Revenue concurs.

3. Therefore, the petition is allowed.

4. The parties are directed to comply with the conditions given in paragraph 227 of the said judgment, which reads as follows:

> *"227. 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*

1 *2022 SCC OnLine Mad 9099*

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.

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."*

5. There will be no order as to costs. Consequently, the interim application also stands disposed of.

(K.R.SHRIRAM, CJ.) **(MOHAMMED SHAFFIQ, J.)**
22.04.2025

Index : Yes/No
Neutral Citation : Yes/No
tar

To

The Assistant Commissioner (ST)
Guindy Assessment Circle
Chennai

THE HON'BLE CHIEF JUSTICE
AND
MOHAMMED SHAFFIQ, J.

(tar)

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