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W.P.No.6242 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :24.02.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.6242 of 2025

and

W.M.P.Nos.6857 & 6858 of 2025

M/s. Tech-Civil Material Testing Laboratory Pvt.Ltd.,
rep. by its Director, Mr.Ramesh Raja.

...Petitioner

Vs.

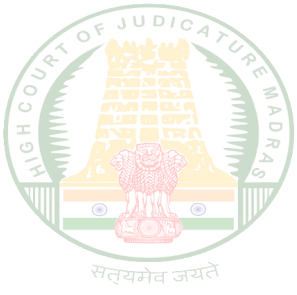
Office of the Assistant Commissioner (ST)
Thirumudivakkam Assessment Circle,
Integrated Commercial Taxes and Registration
Department Building,
Room No.344, 3rd Floor, Nandanam,
Chennai, T.N. 600 035.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India
praying for the issuance of a Writ of Certiorari to call for records of the
impugned order of the respondent in Ref.No.ZA330122069018Y dated
20.01.2022 in Form GST REG.19 and to quash the same.

For Petitioner : M/s.Premalatha & B.Sakthivel
For Respondent : Ms..Amirta Poonkodi Dinakaran
Government Advocate (T)



W.P.No.6242 of 2025

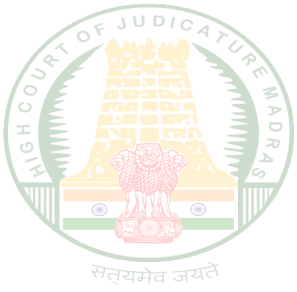
Order

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Heard M/s.Premalatha & B.Sakthivel, learned counsel appearing for the petitioner and Ms.Amirta Poonkodi Dinakaran learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 20.01.2022 in Form GST REG.19 and to quash the same.

3. The learned counsel for the petitioner would submit that since the Consultant engaged by the petitioner has advised them that there is no requirement to file monthly returns as there is no business activities, the returns were not filed, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order dated 20.01.2022.



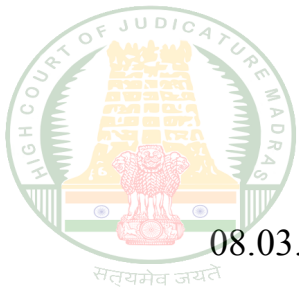
W.P.No.6242 of 2025

4. 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.

5. The learned Government Advocate for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 20.01.2022, however, fairly submits that since the petitioner has come forward to pay the entire tax liabilities, the prayer sought for by the petitioner may be considered.

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

7. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 20.01.2022. According to the petitioner, since one of the Directors of the Petitioner-Company died on



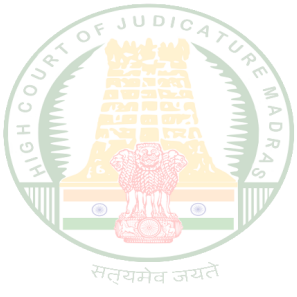
W.P.No.6242 of 2025

08.03.2022, the petitioner was unable to run his business successfully and further, the Consultant engaged by the petitioner has wrongly advised the petitioner that there is no necessity to file returns if there is no business activities, the petitioner had failed to file their returns continuously for a period of 6 months. The reason provided for non-filing of returns and in the considered opinion of this Court, appears to be genuine.

8 . In view of the above, this Court is inclined to revoke the impugned order passed by the respondent canceling the GST registration of the petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:-

(i) The petitioner is directed to file returns for the subject 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.

(ii) 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.



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W.P.No.6242 of 2025

(iii) 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.

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

(v) If any ITC was earned, it shall be allowed to be utilised only after scrutinisation and approval by the respondent or any other competent authority.

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

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

Consequently, the connected miscellaneous petitions are also closed.

24.02.2025

sd

Index : yes/no

To

Office of the Assistant Commissioner (ST)

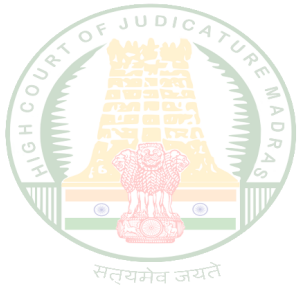
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5/6



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W.P.No.6242 of 2025

Krishnan Ramasamy,J.,

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W.P.No.6242 of 2025

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