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W.P.No.8541 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.8541 of 2025

and

W.M.P.Nos.9558 & 9559 of 2025

Vijayakumar

...Petitioner

Vs.

The Commercial Tax Officer
Vellore (South)
T.N.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified manadamus to call for records of the impugned order of the respondent for cancellation of registration vide Form GST REG -19 bearing Reference Number : ZA330724006718J dated 02.07.2024 and to quash the same and further, to direct the respondent to restore the GST registration of the petitioner vide GSTIN : 33AMHPV7213M1ZN.

For Petitioner : M/s.R.Premalatha
For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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Order

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Heard M/s.R.Premalatha, learned counsel appearing for the petitioner and Mr.V.Prashanth Kiran, learned Government Advocate 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 02.07.2024 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 failed to file returns due to ill-health nor informed the petitioner about the same, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order dated 02.07.2024. However, the learned counsel submits 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, prays this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.



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4. The learned Government Advocate for the respondent while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 02.07.2024 w.e.f. 01.03.2024, 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.

5. Heard the learned counsel for the petitioner and the learned Government Advocate 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 02.07.2024. According to the petitioner, the Consultant engaged by the petitioner failed to file returns due to his ill-health nor informed the petitioner regarding the same, hence, the petitioner had failed to file their returns for the month of March and April, 2024. The reason provided for non-filing of returns, in the considered opinion of this Court, appears to be genuine.



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6.1 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.

(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.



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(v) If any ITC was earned, it shall be allowed to be utilized 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.

7. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

13.03.2025

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Index : yes/no

To

The Commercial Tax Officer
Vellore (South)
T.N.

Krishnan Ramasamy,J.,

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