IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 8645 of 2025

Tvl.SRV TRANSPORTS,
Rep. by its Proprietor,
Dhanasekar Appadurai,
1/110,Kanniyaimman Kovil Street,
Pudupakkam, Chengalpattu,
Chennai-103.

Petitioner(s)

Vs

1.The Deputy Commissioner (ST),
GST- Appeals, Chennai II, Chennai-06.

2.The Additional Commissioner (ST),
Kelambakkam Assessment Circle,
Chennai-35.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for records on the file of the impugned order in RC No.86/2025/A1 dated 05.02.2025 issued to the petitioner and quash the same and direct the respondent to restore the petitioners GSTIN 33BVZPA3644R1ZU.

For Petitioner(s): Mr.K.Guruprasad

For Respondent(s): Ms.P.Selvi
Govt Advocate (tax)

ORDER

This writ petition has been filed challenging impugned rejection order dated 05.02.2025 passed by the 1st respondent in the appeal filed by the petitioner against the order cancelling the petitioner's GST registration vide order dated 10.07.2024, passed by the 2nd respondent.

2.The learned counsel for the petitioner would submit that the petitioner has no knowledge about the taxations and the petitioner's accountant who handles the GST compliance also failed to file the returns and the petitioner was unaware of the same. Since there was a failure on the part of the petitioner to file the GST returns within the prescribed time, the GST Registration of the petitioner was cancelled by the respondent vide order dated 10.07.2024. Aggrieved over the same, the petitioner filed an appeal before the 1st respondent and the appeal got rejected vide order dated 05.02.2025.

3.Though the petitioner has challenged the appeal rejection order dated 05.02.2025, when the matter is taken up for hearing, learned counsel for the petitioner 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 2nd respondent for cancellation of GST Registration of the petitioner.

4.In reply, the learned Government Advocate appearing for the respondents confirms that the GST registration of the petitioner was cancelled by the 2nd respondent vide impugned order dated 10.07.2024 and requests this Court to pass an appropriate order.

5.Heard the learned counsel for the petitioner and the Government Advocate appearing for the respondents 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 10.07.2024. According to the petitioner, the petitioner's accountant failed to file the returns within the prescribed period, which was not brought to the knowledge of the petitioner. 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 order passed by the 2nd respondent cancelling the GST registration of the petitioner. Accordingly, the cancellation of registration is hereby revoked with the following directions:-

(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.

(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.

(viii) Since the order dated 10.07.2024 passed by the 2nd respondent cancelling the petitioner's GST registration is hereby revoked, the appeal rejection order dated 05.02.2025 has become infructuous.

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

18-07-2025

rst

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Deputy Commissioner (ST)
GST- Appeals, Chennai II, Chennai-06.

2.The Additional Commissioner (ST)
Kelambakkam Assessment Circle,
Chennai-35.

KRISHNAN RAMASAMY J.

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