IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED :17.03.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.8886 of 2025
and
W.M.P.Nos.9978 & 9979 of 2025

M/s. T.Abdul Wahid & Co.
rep. By its Managing Partner,
Mr.T.Faizan Ahmed ...Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Commercial Tax Department
Vepery Assessment Circle,
No.1, (PAPIM) Annex Building
Room No.A-110, First Floor,
Greams Road, Chennai – 600 006. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the respondent culminating in the impugned order for cancellation of registration dated 03.12.2020 bearing No.ZA331220014033M cancelling the GST registration bearing No.33AAAFT0482B1ZS of the petitioner retrospectively from 01.11.2020 passed by the respondent and to quash the same, as illegal and consequently, to direct the respondent to restore GSTIN 33AAAFT0482B1ZS.

For Petitioner : Mr.K.M.Aasim Shehzad
For Respondent : Mr.C.Harsha
Special Government Pleader

Order

Heard Mr.K.M.Aasim Shehzad, learned counsel appearing for the petitioner and Mr.C.Harsha, learned Special Government Pleader, 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 03.12.2020 cancelling the GST registration of the petitioner retrospectively from 01.11.2020 and to quash the same and consequently, to direct the respondent to restore the registration.

3. The learned counsel for the petitioner would submit that owing to Covid-19, entire business activities of the petitioner has come to a standstill, and further, the Manager of the petitioner, Mr.M.H.Bazul Aqaathib had fallen ill, and thus, due to unavoidable and unforeseen circumstances, the returns were not filed, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order dated 03.12.2020. 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.

4. The learned Special Government Pleader for the respondent while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 03.12.2020, 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 Special Government Pleader 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 03.12.2020. According to the petitioner, owing to Covid-19, entire business activities of the petitioner has come to a standstill, and further, the Manager of the petitioner, Mr.M.H.Bazul Aqaathib had fallen ill, and thus, due to unavoidable and unforeseen circumstances, the returns were not filed, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order dated 03.12.2020, The reason provided for non-filing of returns, in the considered opinion of this Court, appears to be genuine.

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.

(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.

17.03.2025

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Index : yes/no

To

The Assistant Commissioner (ST) (FAC)
Commercial Tax Department
Vepery Assessment Circle,
No.1, (PAPIM) Annex Building
Room No.A-110, First Floor,
Greams Road, Chennai – 600 006.

Krishnan Ramasamy,J.,

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