IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.10028 of 2025
& W.M.P.No.11241 of 2025

SPE Jewellers LLP,
Rep by its Partner, Mr.Pugazhendhi Saravanan
792, Chennai Trunk Road,
Poonamallee, Tiruvallur 600 056

... Petitioner

Vs.

1.The Joint Commissioner,
Commercial Tax (GST),
TN 202, Poonamallee Zone and Circle,
Integrated State Taxes Office Buildings,
Trunk Road, Chennai-Bangalore Highway,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

2.The Assistant Commissioner,
Commercial Tax (GST),
Poonamallee Assessment Circle,
Integrated State Taxes Office Buildings,
Trunk Road, Chennai-Bangalore Highway,
Varadharajapuram, Nazarathpet,
Chennai 600 123.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent pertaining to the impugned order bearing Ref.No.ZA330125154923P dated 25.01.2025 and quash the same and consequently, direct the respondents to revoke the order of cancellation of registration dated 04.07.2024 bearing Ref.No.ZA330724019645J issued by the 2nd respondent.

For Petitioner	:	Mr.Meiyappan Mohan
For Respondent	:	Mr.C.Harsha Raj, Special Government Pleader

ORDER

This writ petition has been filed challenging impugned order dated 25.01.2025 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that due to the health issues, the petitioner had not filed the GST returns for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 04.07.2024. Thereafter, an application for revocation of the cancellation of petitioner's GST Registration was filed by the petitioner on 27.12.2024, however, the said application was rejected by the respondent vide impugned order dated 25.01.2025.

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. In reply, the learned Special Government Pleader for the respondents confirms that the GST registration of the petitioner was cancelled by the respondent vide order dated 04.07.2024 and thereafter,

the application filed by the petitioner was rejected, on the aspect of limitation, vide order dated 25.01.2025. Hence, he requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader 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 04.07.2024. According to the petitioner, due to the health issues and medical treatments, he was unable to run his business and hence, he had failed to file his returns continuously for a period of 6 months. 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.

8. In view of the above, this Court is inclined to quash the rejection order dated 25.01.2025 and revoke the cancellation order dated

04.07.2024 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 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 therefrom.

(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.

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

21.03.2025

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

To

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