



WEB COPY

WP No. 12301 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 12301 of 2025

AND

WMP NO. 13885 OF 2025, WMP NO. 13888 OF 2025

PMR Constructions
Represented by its Proprietor
Mr .C .ManojBaalakrishna
No.6 /173, J.J. Nagar, Mogappair East,
Chennai - 600 037.

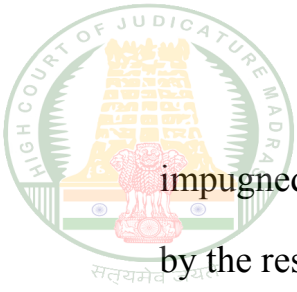
Petitioner(s)

Vs

The Commercial Tax Officer
Nolambur Assessment Circle,
3rd Floor, Station No.19,
Integrated Commercial Taxes and Registration
Dept Complex,
Nandhanam, Chennai- 35.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India,
pleased to issue a Writ of Certiorari, calling for the records relating to the



impugned order in Reference No.ZA331024081716P dated 17.10.2024 passed by the respondent and quash the same.

WEB COPY

For Petitioner(s): Mr.S.Ramanan

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate

ORDER

This writ petition has been filed challenging impugned order dated 17.10.2024 passed by the respondent.

2.Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the respondent. 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 financial constraints, the petitioner had not filed the GST returns within the stipulated time. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 17.10.2024.



WEB COPY

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 Government Advocate for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 17.10.2024 and requests this Court to pass an appropriate order.

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 17.10.2024. According to the



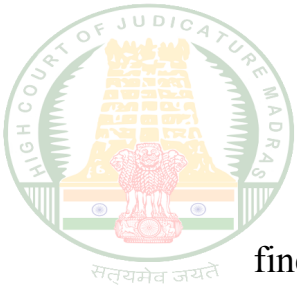
WEB COPY

petitioner, due to financial constraints, he was unable to run his business and hence, he had failed to file his returns within the stipulated time. 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 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 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.



WEB COPY

(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 petitions are also closed.

WEB COPY

07-04-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

rst



WP No. 12301 of 2025



WEB COPY

To

The Commercial Tax Officer
Nolambur Assessment Circle,
3rd Floor, Station No.19,
Integrated Commercial Taxes and
Registration Dept Complex,
Nandhanam, Chennai- 35.



WEB COPY

WP No. 12301 of 2025



KRISHNAN RAMASAMY J.

rst

WP No. 12301 of 2025

AND

WMP NO. 13885 OF 2025,

WMP NO. 13888 OF 2025

07-04-2025