IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.12950 of 2025
& W.M.P.No.14477 of 2025

Tvl.SRD Constructions,
Rep by its Proprietor, Deepan,
No.23/12, 3rd Street, Dasarathapuram,
Saligramam, Chennai 600 092

... Petitioner

Vs.

1.The Superintendent,
(Centre), Range II, Vadapalani Division,
Chennai South Commissionerate,
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road, Anna Nagar,
Chennai 600 040

2.The Deputy Commissioner (Centre),
Vadapalani Division,
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road, Anna Nagar,
Chennai 600 040

... Respondents

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 pertaining to the impugned order dated 04.09.2023 passed by the 2nd respondent against revocation for cancellation of registration passed in Ref.No.ZA330823101728M and quash the same as ilelgal and against the principle of natural justice and consequently, direct the respondents to restore my registration vide GST 33CAZPD7840J1Z7, cancelled on 27.12.2022 by the 1st respondent, to enable me to pay taxes and returns.

For Petitioner	:	Mr.K.M.Malarmannan
For Respondent	:	Mr.K.S.Ramaswamy, Senior Standing counsel

ORDER

This writ petition has been filed challenging impugned order dated 04.09.2023 passed by the respondent.

2. Mr.K.S.Ramaswamy, learned Senior Standing counsel, 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 the

petitioner have no liability of outward supply of sales and hence, they filed “nil” returns. At this juncture, a show cause notice dated 15.12.2022 came to be issued by the respondent relating to non-commencement of business of tax payer. However, the petitioner had neither filed their reply nor appeared for personal hearing before the respondent. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 27.12.2022. Thereafter, an application for revocation of the said order was filed by the petitioner. However, the same was rejected by the respondent vide the impugned order dated 04.09.2023. Hence, this writ petition has been filed.

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 Senior Standing counsel appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide order dated 27.12.2022 and requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondent and also perused the materials available on record.

7. In this case, according to the petitioner, since they have no liability of outward supply of sales, they had filed their “nil” returns. In this regard, a show cause notice was issued by th e respondent on 15.12.2022 and subsequently, the GST registration of the petitioner was cancelled by the respondent vide the order dated 27.12.2022. Thereafter, the application, which was filed by the petitioner for revocation of the said order, was rejected by the respondent vide impugned order dated 04.09.2023. 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 order dated 27.12.2022 passed by the respondent canceling the GST registration of the petitioner. Accordingly, both the cancellation order dated 27.12.2022 and the rejection order dated 04.09.2023 are set aside. 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.

09.04.2025

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

To

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KRISHNAN RAMASAMY.J.,

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