IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 04.04.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.12218 of 2025
and
W.M.P.Nos.13782 & 13784 of 2025

M/s. Kuppusamy Selvam
Rep. by its Proprietor, Mr.K.Selvam ...Petitioner

Vs.

1. The Joint Commissioner
   Sriperumbudur, Kancheepuram District.

2. The Assistant Commissioner (ST)
   Sriperumbudur Assessment Circle
   Kancheepuram District. ...Respondents

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 relating to the impugned order for cancellation of registration bearing Ref.No.ZA330724225373Q dated 30.07.2024 issued by the second respondent and its consequential order of rejection of application for condonation of delay in filing revocation application of cancellation of registration in reference number : ZA330325079832G dated 12.03.2025 issued by the first respondent and to quash the same as arbitrary and consequently, to revoke the cancellation of registration of the petitioner.

For Petitioner : Mr.E.Sathiyaraj

For Respondents : Mrs.K.Vasanthamala
Government Advocate (T)

Order

Heard Mr.E.Sathiyaraj learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T)who takes notice on behalf of the respondents. 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 dated 30.07.2024 issued by the second respondent and its consequential order of rejection of application for condonation of delay in filing revocation application dated 12.03.2025 by the first respondent and to quash the same and consequently, to revoke the cancellation of registration of the petitioner.

3. The learned counsel for the petitioner would submit that the petitioner has been filing his monthly returns upto February 2024, thereafter, since the petitioner's health condition is not good and amidst the same, the petitioner also suffered from financial issue, the returns were not filed, under these circumstances, the GST Registration of the petitioner was cancelled by the second respondent vide the impugned order dated 30.07.2024; that though the petitioner filed an application for revocation of such cancellation, the first respondent vide order dated 12.03.2025, rejected the said Application, hence, the present Writ Petition seeking for the aforesaid relief. 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 respondents for cancellation of GST Registration of the petitioner.

4. The learned Government Advocate (T) for the respondents while confirming that the GST registration of the petitioner has been cancelled by the second respondent vide impugned order, 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 Government Advocate (T) 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 second respondent vide the impugned order dated 30.07.2024. According to the petitioner, since his health condition is not good and amidst the same, the petitioner also suffered from financial issue, the returns were not filed, under these circumstances, the GST Registration of the petitioner was cancelled by the second respondent vide the impugned order dated 30.07.2024; that though the petitioner filed an application for revocation of such cancellation, the first respondent vide order dated 12.03.2025, rejected the said Application. The reasons 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 orders passed by the respondents 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 petition is closed.

04.04.2025

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Index : yes/no
Neutral Citation : yes/no

To

1. The Joint Commissioner
   Sriperumbudur, Kancheepuram District.

2. The Assistant Commissioner (ST)
   Sriperumbudur Assessment Circle
   Kancheepuram District.

Krishnan Ramasamy,J.,

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