



W.P.No.15777 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 30.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.15777 of 2025
& W.M.P.Nos.17835 & 17836 of 2025

M.Abdul Niaz Civil Work Contract,
Rep by its Proprietor M.Abdul Niaz,
No.30/3, Karuppannan Street,
Kannankurchi, Salem 636 008

... Petitioner

Vs.

Assistant Commissioner,
Ayyothiapattinam Circle,
Integrated Commercial Taxes,
Pitchards Road, Salem 636 007

... 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 impugned proceedings of the Respondent passed in Reference Number. ZA330824115422W dated 22.08.2024 and quash the same, as the impugned proceedings is in violation of principles of natural justice, cryptic,arbitrary and further direct the Respondent to restore and activate the registration of the Petitioner under the TNGST Act 2017



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W.P.No.15777 of 2025

For Petitioner : Ms.Divya A
For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate

ORDER

This writ petition has been filed challenging impugned order dated 22.08.2024 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, 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 health issues and financial constraints, 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 22.08.2024.



W.P.No.15777 of 2025

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 appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 22.08.2024 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 22.08.2024. According to the petitioner, due to the health issues and financial constraints, he had failed to file his returns continuously for a period of 6 months. The



W.P.No.15777 of 2025

WEB COPY

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 dated 22.08.2024 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



WEB COPY



W.P.No.15777 of 2025

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



W.P.No.15777 of 2025

cost. Consequently, the connected miscellaneous petitions are also closed.

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30.04.2025

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

To

Assistant Commissioner,
Ayyothiapattinam Circle,
Integrated Commercial Taxes,
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W.P.No.15777 of 2025

KRISHNAN RAMASAMY.J.,

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W.P.No.15777 of 2025
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