IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 17.04.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.13724 of 2025
and
W.M.P.No.15414 of 2025

D.Ilangovan
Represented by its Proprietor
Ilangovan Dhanasekaran S/o. Dhanasekaran
No.375 Sadras Road Neikuppi
Vengambakkam Thirukazhukundram
Kanchipuram- 603 102 ...Petitioner

Vs.

1. The Assistant Commissioner
O/o.The Assistant Commissioner
Thirukazhukundram,Chengalpet District.

2 The Joint Commissioner
GST Appeals Greams Road Chennai-06. ...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 Reference No. ZA3307240869444 date 17.7.2024 passed by the Respondent No.1 quash the same and consequently direct the Respondent No.1 to restore the GST certificate of the petitioner bearing No.GSTIN 33BJNPD4134K2Z9.

For Petitioner : Mr.S.Bharanidharan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (T)

Order

Heard Mr.S.Bharanidharan, learned counsel appearing for the petitioner and Mr.V.Prashanth Kiran 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 passed by the first respondent dated 17.7.2024 and to quash the same and consequently, to direct the first Respondent to restore the GST certificate of the petitioner.

3. The learned counsel for the petitioner would submit that the petitioner was not well from March, 2025 to May, 2025, and due to his ill-health during the said point of time, he was not in a position to meet his Auditor so as to instruct him to file returns on his behalf on time, however, under these circumstances, the GST Registration of the petitioner was cancelled by the first respondent vide the impugned order dated 17.7.2024.

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 respondent 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 respondent vide impugned order dated 17.7.2024, he 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 first respondent vide the impugned order dated 17.7.2024. According to the petitioner, due to his ill-health during the period from March, 2025 to

May, 2025 he was not in a position to meet his Auditor so as to instruct him to file returns on his behalf on time, however, since the returns were not filed, the GST Registration of the petitioner was cancelled by the first respondent vide the impugned order dated 17.02.2025. The reason 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 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 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.
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> (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.

17.04.2025

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To

1. The Assistant Commissioner
O/o.The Assistant Commissioner
Thirukazhukundram,Chengalpet District.

2 The Joint Commissioner
GST Appeals Greams Road Chennai-06

Krishnan Ramasamy,J.,

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