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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED :29.04.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.No.15638 of 2025**
**and**
**W.M.P.No. 17674 of 2025**

Vedagiri
Proprietor of Tvl. Vedagiri Contractors. ...Petitioner

Vs.

1. The Superintendent of Central Tax,
   Maduranthagam -II, Range,
   Chengalpattu Division,
   Office of the Central GST,
   Thirukazhukundram Circle, T.N.

2. Additional Commissioner of GST (Appeals-II)
   Office of the Commissioner of GST and Central Excise,
   Newry Towers II Floor, No.2054/I II Avenue, 12th Main Road
   Anna Nagar, Chennai -600 040. ...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 the records of the respondent relating to the cancellation order vide Reference no: ZA331221049568M dated 14.12.2021 passed against the Petitioner cancelling GST Registration No.33AEJPV9079D1Z1 quash the same as arbitrary and in violation of principles of natural justice and consequently direct the 1st respondent to restore the petitioners GST registration



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For Petitioner : Mr.S.Rajendran
For Respondents : Mr.Rajnish Pathiyil
Senior Standing Counsel

**Order**

Heard Mr.S.Rajendran learned counsel appearing for the petitioner and Mr.Rajnish Pathiyil, learned Senior Standing Counsel 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 respondent dated 14.12.2021, thereby, cancelling the petitioner's GST Registration and to quash the same and consequently, to direct the 1st respondent to restore the petitioners GST registration.

**3.** The learned counsel for the petitioner would submit that the petitioner suffered from a cerebrovascular accident (stroke) with right hemiplegia and was under treatment from 03.04.2020 to 15.04.2020, hence, the petitioner was not in a position to attend the business affairs or respond to GST communications, under these circumstances, the GST Registration of



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the petitioner was cancelled by the respondent vide the impugned order dated 14.12.2021. 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 Senior Standing Counsel for the respondents while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 14.12.2021, 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 Senior Standing Counsel 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 respondent vide the impugned order dated 14.12.2021 . According to



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the petitioner,petitioner suffered from a cerebrovascular accident (stroke) with right hemiplegia and was under treatment from 03.04.2020 to 15.04.2020, hence, the petitioner was not in a position to attend the business affairs or respond to GST communications, and hence, the returns were not filed, under these circumstances, the GST Registration of the petitioner was cancelled by the first respondent vide the impugned order dated 14.12.2021. 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 first 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.



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Index : yes/no
Neutral Citation : yes/no

To

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**Krishnan Ramasamy,J.,**

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