IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 03.06.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.17017 of 2025
and
W.M.P.Nos.19308 & 19309 of 2025

N.M.Govindasamy ...Petitioner

Vs.

The Superintendent
Vandavasi Circle, Thiruvannamalai Range,
Vandavasi. ...Respondent

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 of the respondent in his proceedings in Ref.No.ZA330323266367K and to quash the order dated 30.03.2023 passed therein and further, to direct the respondent to restore and activate the registration of the petitioner in GSTIN : 33BALPG3356F2ZW.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.S.M.Deenadayalan
Senior Standing Counsel

Order

Heard Mr.P.V.Sudakar learned counsel appearing for the petitioner and Mr.S.M.Deenadayalan, learned Senior Standing Counsel who takes notice on behalf of the respondent. 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 30.03.2023 and to direct the respondent to restore and activate the registration of the petitioner's GST Number.

3. The learned counsel for the petitioner would submit that due to certain family issues and medical issues, the petitioner was not able to take up any work in 2022, as a result, the monthly returns were not filed for more than six months during 2022-23, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 30.03.2023. 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 (T) for the respondent while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 30.03.2023, 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. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 30.03.2023. According to the petitioner, due to certain family issues and medical issues, the petitioner was not able to take up any work in 2022, as a result, the monthly returns were not filed for more than six months during 2022-23, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 30.03.2023. The reason provided for non-filing of returns, in the considered opinion of this Court, appears to be genuine.

6. 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 dated 30.03.2023, however, with costs. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:-

(i) The petitioner is directed to pay a sum of Rs.5,000/- to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 2 weeks from the date of receipt of copy of this order.

(ii) Upon production of proof with regard to the payment made by the petitioner as stated in the clause (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.

iii) 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.

iv) 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.

(v) 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.

(vi) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

(vii) 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.

(viii) 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 petitions are closed.

03.06.2025

sd

Index : yes/no
Neutral Citation : yes/no

To

The Superintendent
Vandavasi Circle, Thiruvannamalai Range,
Vandavasi.

Krishnan Ramasamy,J.,

sd

W.P.No.17017 of 2025

03.06.2025