IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-05-2025

CORAM

THE HONOURABLE MR JUSTICE G. R. SWAMINATHAN

WP No. 16830 of 2025 and WMP No.19074 of 2025

Professional Security Services
Represented by its Proprietor VANI, First
floor, 26/28, Car Street, Sriperumbudur,
Kancheepuram 602 105

... Petitioner

Vs

The Superintendent
Sriperumbudur Assessment Circle,
Poonamallee I Range, Poonamallee
Division, Chennai Outer
Commissionerate

... Respondent

PRAYER

Writ Petition under Article 226 of the Constitution of India praying for the issuance of a Writ of calling for the respondent order dated 17.12.2023 in Reference Number ZA331223066436Q and quash the same and consequently direct the respondents to revoke the cancellation of the GST registration of the petitioners and pass

For Petitioner : P. Suresh Babu

For Respondent(s): Mr.S.M.Deenadayalan
Standing Counsel

ORDER

Heard both sides.

2. The counsel on either side agree that the issue raised in the writ petition stands covered by the decision made in **"Suguna Cutpiece -vs- The Appellate**

Deputy Commissioner (ST)(GST) and Others (W.P.Nos.25048, 25877, 12738 of 2021 etc., batch) dated 31.01.2022. The said writ petitions were disposed of in the following terms:

(a) The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.

(b) It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.

(c) If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.

(d) Only such approved Input Tax Credit shall be allowed for being utilized thereafter for discharging future tax liability under the Act and Rule.

(e) The petitioners shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.

(f) If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.

(g) The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

(h) On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

(i) The respondents shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the architecture of the GST Web portal to allow these petitioners to file their returns and to pay the tax/penalty/fine.

(j) The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order.

3. The present writ petition is also disposed on the same terms. Restoration of the GST registration is subject to and conditional upon fulfilling the above

conditions. No costs. Consequently, connected miscellaneous petition is closed.

22-05-2025

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

To

1.The Superintendent
Sriperumbudur Assessment Circle,
Poonamallee I Range, Poonamallee
Division, Chennai Outer
Commissionerate

G.R.SWAMINATHAN J.

KST

WP No. 16830 of 2025

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