



WP No.16736 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.05.2025

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CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP No.16736 of 2025
and WMP Nos.18963 & 18965 of 2025

M /s Pachaiamman Enterprises,
Represented by Its Proprietor Mrs G Sumathi,
W/o Govindaraj,
No.451, Ground Floor,
By Pass Salai, Kothimangalam,
Chengalpattu District- 603109

.. Petitioner

Vs.

1.The Assistant Commissioner (ST),
Thirukazhukundram Assessment Circle,
Thirukazhukundram, Chengalpattu District.

2. The Joint Commissioner (State Tax)
Chengalpattu Zone,
No.26, 3rd Floor, Abirami Complex,
Mahalakshmi Nagar,
Chengalpattu Main Road, Thimmavaram,
Chengalpattu-603101.

3. The Deputy Commissioner (State Tax),
Chengalpattu Zone,
No.26, 3rd Floor, Abirami Complex,
Mahalakshmi Nagar,
Chengalpattu Main Road, Thimmavaram,
Chengalpattu-603101.

.. Respondents

Prayer: Petition filed under Article 226 of the Constitution of India,



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praying for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned Order for Cancellation of Registration barring reference number ZA3305240716897 dated 15.05.2024 issued by the 1st respondent and quash the same and further direct the 1st respondent to restore the GST Registration of the vide GSTIN 33CBCPS6041L1Z1 within such reasonable time as may be directed by this Honble Court.

For Petitioner : Mr.E.Sathiyaraj

For Respondents : Ms.K.Vasanthamala
Government Advocate (Tax)

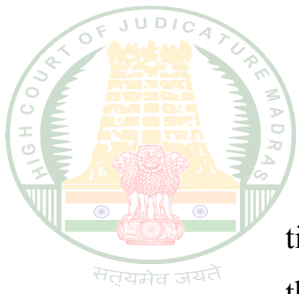
ORDER

The learned counsel on either side agreed that the issue raised in this writ petition is covered by the decision of this Court reported in **2022 SCC Online Madras 9099 [Tvl.Suguna Cutpiece Center v. Appellate Deputy Commissioner (St) (Gst), Salem, decided on 31.01.2022]**.

2. A learned Judge of this Court vide order dated 04.04.2025 in W.P.No.12218 of 2025 had followed the same. Paragraph 6.1 of the said order reads as follows.

“6.1 In view of the above, this Court is inclined to revoke the impugned orders passed by the respondents 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



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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.

(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.

3. The order impugned in this Writ Petition is set aside and the writ petition is disposed of on the same terms. No costs. Consequently, connected miscellaneous petitions are closed.

16.05.2025

Index: Yes/No

Neutral Citation: Yes/No

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