IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED **: 05.06.2025**

CORAM :
THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.No.19925 of 2025 and
W.M.P.Nos.22473 & 22474 of 2025

M/s.Vamana Extrusions Pvt. Ltd.,
Represented by its Director,
Mr.Kanagasabai,
No.14 and 16, Ramanan Street,
T.Nagar, Chennai – 600 017. ... Petitioner

Vs.

1. The Superintendent,
   Chennai-South Division,
   Thyagaraya Nagar - Range II,
   MHU Complex, No.692, Anna Salai,
   Nandanam, Chennai – 600 035.

2. The Assistant Commissioner,
   Chennai-South Division,
   Thyagaraya Nagar - Range II,
   MHU Complex, No.692, Anna Salai,
   Nandanam, Chennai – 600 035. … Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records leading to the impugned order dated 13.05.2022 issued in reference no.ZA330522054733R by the 1st respondent herein and quash the same, and further direct the Respondents to permit the petitioner to file application for seeking revocation of the registration cancellation.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mr.S.Gurumoorthy
Senior Standing Counsel

ORDER

The challenge in this writ petition is to the order dated 13.05.2022 passed by the respondents, cancelling the GST registration of the petitioner.

2. Mr.S.Gurumoorthy, learned Senior Standing Counsel, takes notice on behalf of the respondent.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the time of admission stage itself.

4. The learned counsel for the petitioner submitted that the Petitioner is a registered tax payer under the GST enactments and they have been filing the GST returns regularly till September 2020, however, since the entire capital goods were not delivered and there were certain issues within the company, the Petitioner could not file its returns after September

2020. Consequently, the 1st respondent issued a show cause notice on 03.05.2022, proposing the cancellation of the GST registration for non-filing of returns for a continuous period of six months, and subsequently passing an order of cancellation on 13.05.2022. The learned counsel for the petitioner further submits that since the show cause was uploaded in the GST portal, the petitioner was not aware of the same and hence could not file its reply, which resulted in passing of the impugned order. He therefore prays to set aside the impugned order and direct the respondents to permit the petitioner to file an application for seeking revocation of registration cancellation.

5. On the other hand, the learned Senior Standing Counsel appearing for the respondent submitted that the petitioner did not file returns for a continuous period of six months, which led to the passing of the impugned order. He further submitted that the revocation of the cancellation of registration will be considered only upon payment of all dues and filing of all returns.

6. Heard the learned counsel on either side and perused the materials available on record.

7. Admittedly, the GST registration of the petitioner was cancelled due to non-compliance in filing returns. Furthermore, the time limit for filing an application for revocation of the cancellation and also for filing statutory appeal against the cancellation order had also expired, and the petitioner stated that at the relevant point of time entire capital goods were not delivered and there were certain issues within the company due to which they could not pay GST dues and file the returns. Therefore, this Court is of the view that the reason provided by the petitioner for non-compliance with the relevant provisions of the Act within the stipulated time appears to be genuine.

8. In view of the above, restoration of the GST registration is subject to and conditional upon fulfilling the following conditions :

(i) The impugned order dated 13.05.2022 is set aside subject to the payment of a sum of Rs.10,000/- 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 and the setting aside of the impugned order will take effect from the date of payment of the said amount.

(ii) Upon production of proof with regard to the payment of a sum of Rs.10,000/- as stated above, 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 the petitioner to file the returns and to pay the tax/penalty/fine, within a period of four weeks from the date of receipt of a copy of this order.

(iii) The petitioner is directed to file returns for the 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 utilised only after scrutinizing and approving 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.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

05.06.2025

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Index	:	Yes/No
Speaking Order	:	Yes/No
Neutral Citation	:	Yes/No

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KRISHNAN RAMASAMY, J.

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