IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-05-2025

CORAM

THE HONOURABLE MRS JUSTICE N. MALA

WP No. 17467 of 2025 and
W.M.P.No.19808 of 2025

Tvl V GOPAL NAIDU
NA, Naidukuppam Village,
Gummidipoondi Taluk, Tiruvallur
District

Petitioner(s)

Vs

The Assistant Commissioner(st)
Gummidipoondi Assessment Circle
NA, Naidukuppam Village,
Gummidipoondi Taluk, Tiruvallur
DistrictIntegrated Commercial Taxes
Buildings, Wall Tax Road, Elephant
Gate Road, Chennai.

Respondent(s)

PRAYER

call for the records pertaining to the impugned order dated 18.06.2022 passed by the Respondent vide reference No.ZA330622072015Z and Quash the same as illegal and against the principal of natural justice consequently, direct the Respondent to restore my Registration vide. No.GSTIN-33AKDPG8531F1Z1 cancelled on 18.06.2022 by the Respondent, to enable me to pay Taxes and returns and pass

For Petitioner(s): K M Malarmannan
R. Sundaramurthy

For Respondent: V.Prasanth Kiran, GA

ORDER

Heard Mr.M.Malarmannan, learned counsel for the petitioner and Mr.V.Prashant Kiran, learned Government Advocate (T), who takes notice on behalf of the respondent.

2. By consent of both parties, the main Writ Petition is taken up for final disposal at the stage of admission itself.

3. The petitioner is doing the business in civil works contract, while so, the respondent issued a show cause notice by uploading the same in GST Portal on 21.03.2022 which went unnoticed by the petitioner. The petitioner, therefore, could not reply to the said show cause notice. Thereafter, the respondent, vide order dated 18.06.2022 cancelled GST Registration of the petitioner since the petitioner failed to respond to the notice and for non-filing of the Returns.

4.The learned counsel appearing for the petitioner relied upon a decision of this Court in the matter of '***Suguna Cut piece Centre versus The Appellate Deputy Commissioner (ST) (GST)"*** rendered under identical facts in W.P.Nos.25048, 25877, etc. of 2021. The learned counsel submitted that in the said Writ Petitions, this Court granted relief to taxpayers whose GST registrations were cancelled due to non-filing of returns, especially those affected by illness or COVID-19, by directing the Department to restore the registration, subject to certain conditions. The learned counsel prayed that similar orders may be passed in these Writ Petitions.

5.The learned Government Advocate appearing for the respondent, fairly acceded to the above and submitted that following the above decision, this Court also granted similar relief in several Writ Petitions including the Writ Petition in W.P.No.33227 of 2024.

6. Heard both the learned counsel and perused the records.

7. As the facts of the case in W.P.No.33227 of 2024 squarely apply to the facts of the present case, following the said order, the following directions are issued:

> i. The petitioner herein is directed to file returns for the period prior to the cancellation of registration, together with tax dues along with interest thereon and the fee fixed for belated filing of returns within a period of forty five (45) days from the date of receipt of a copy of this order.
>
> ii. 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 the petitioner.
>
> iii. If any Input Tax Credit 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 Input Tax Credit shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

v. The petitioner 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.

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

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

viii. 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.

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

x. The restoration of the GST registration is subject to and conditional upon fulfilling the above conditions.”

8. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

08-05-2025

Suk/dn

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

To

1.The Assistant Commissioner(st)
Gummidipoondi Assessment Circle
NA, Naidukuppam Village,
Gummidipoondi Taluk, Tiruvallur
DistrictIntegrated Commercial Taxes
Buildings, Wall Tax Road, Elephant
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N.MALA J.

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