WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.05.2025

CORAM :

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP No.18123 of 2025
and WMP No.20287 of 2025

Ravichandran Prithvirathnam .. Petitioner

Vs.

The Commercial Tax Officer,
Dharapuram. .. Respondent

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order for Cancellation of Registration vide Form GST REG-19 bearing Ref. No. ZA330425135448K dated 22.04.2025 issued by the Respondent and quash the same and further direct the Respondent to restore the GST registration of the Petitioner vide GSTIN-33BYFPP3942N2ZZ.

For Petitioner	:	Ms.R.Hemalatha
For Respondent	:	Ms.K.Vasanthamala Government Advocate.

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**

https://www.mhc.tn.gov.in/judis

WEB COPY

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 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

https://www.mhc.tn.gov.in/judis

WEB COPY

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 petition is closed.

16.05.2025

Index: Yes/No
Neutral Citation:Yes/No

ars/dk

To

The Commercial Tax Officer,
Dharapuram.

https://www.mhc.tn.gov.in/judis

WEB COPY

<u>G.R.SWAMINATHAN, J.</u>

ars/dk

WP.No.18123 of 2025

16.05.2025

https://www.mhc.tn.gov.in/judis