IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : **22.05.2025**

CORAM

THE HON'BLE MR. JUSTICE G. R. SWAMINATHAN

W.P.No.18802 of 2025

Kulasekaran Vishnu Varadhan,
4th Floor, No.401, Prince Residency,
No.7, Sterling Avenue, Nungambakkam,
Chennai – 600 034. ... Petitioner

Vs.

The Assistant Commissioner,
GST Valluvarkottam Circle,
Palaniappa Maligai, New No.10,
Greams Road, Chennai – 600 006. ... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India in the nature of Writ of Certiorarified Mandamus to call for the records pursuant to the impugned order dated 04.11.2024 vide Ref.No.ZA311240099840 pursued by the respondent and quash the same and to direct the respondent to consider the petitioner's application for cancellation of revocation of GST dated 07.12.2024.

For Petitioner : Mr. R. Lakshmi Ratan

For Respondent : Mrs. K. Vasanthamala
Government Advocate (Tax)

ORDER

Heard both sides. It is not in dispute that the issue raised in this writ petition is covered by the order reported in 2022 SCC Online Mad 9099 ***(Tvl. Suguna Cutpiece Center Versus Appellate Deputy Commissioner (St) (Gst), Salem).*** The learned Judge disposed of the said writ petition in the following terms:

> " ***227.****In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:—*
>
> *(i) 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.*
>
> *(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 these petitioners.*
>
> *(iii) 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.*

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

(v) 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.

(vi) 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.

(vii) 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.

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

(ix) 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.

(x) 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.

(xi) No cost.

(xii) Consequently, connected Miscellaneous Petitions are closed."

2. This writ petition is also allowed with the very same terms. No costs.

22.05.2025

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

To

The Assistant Commissioner,
GST Valluvarkottam Circle,
Palaniappa Maligai, New No.10,
Greams Road, Chennai – 600 006.

G. R. SWAMINATHAN. J.,

ab

W.P.No.18802 of 2025

22.05.2025
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