IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 05.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**
W.P.No.19965of 2025
and
W.M.P.Nos.22514 of 2025

Mr.Manikkavasagam Sankaralingam
Proprietor of M/s.Amma Shri Sakthi Bakery
and Restaurant,
133 Trichy Road, Pannapalayam,
Palladam, Thiruppur-641 664.

...Petitioner

Vs.

The Superintendent
Palladam- I Palladam, Tamil Nadu. Respondent

Prayer Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the impugned order of cancellation of registration vide Ref. No. ZA3303240342541 dated 08.03.2024 with effect from 08.03.2024 from the files of the respondent herein and to quash the same and further, to direct the respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act 2017 and the Tamil Nadu Goods and Services Tax Act 2017 in GSTIN 33DWFPS6928R1ZJ.

For Petitioner : M/s.Aparna Nandakumar

For Respondent : Mr.Rajendran Raghavan
Senior Panel Counsel

Order

Heard M/s.Aparna Nandakumar learned counsel appearing for the petitioner and Mr.Rajendran Raghavan, learned Senior Panel Counsel who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order of cancellation of registration passed by the respondent dated 08.03.2024 and to quash the same and further, to direct the respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act 2017 and the Tamil Nadu Goods and Services Tax Act 2017.

3. The learned counsel for the petitioner would submit that due to financial loss, the petitioner's business has come to a standstill, and the petitioner was not in position to file GST returns for the period of six months, and further, the Consultant engaged by the petitioner for the purpose of statutory returns also failed to visit the petitioner's place and verify the records to file the monthly returns, under these circumstances, the

GST Registration of the petitioner was cancelled by the respondent vide the impugned order 08.03.2024. However, the learned counsel submits that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any, hence, prays this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

4. The learned Senior Panel Counsel for the respondent while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 08.03.2024, fairly submits that since the petitioner has come forward to pay the entire tax liabilities, the prayer sought for by the petitioner may be considered.

5. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 08.03.2024. According to the petitioner, due to financial loss, the petitioner's business had come to a standstill, and the petitioner was not in position to file GST returns for the period of six months, and further, the Consultant engaged by the petitioner for the purpose of statutory returns also failed to visit the petitioner's place and verify the records to file the monthly returns, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 08.03.2024. The reason provided for non-filing of returns, in the considered opinion of this Court, appears to be genuine.

6. In view of the above, this Court is inclined to revoke the impugned order passed by the respondent 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 petitioner, the benefit granted under this order will automatically ceased to operate.

7. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition are closed.

05.08.2025

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To
The Superintendent
Palladam- I Palladam, Tamil Nadu.

Krishnan Ramasamy,J.,

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W.P.No.19965of 2025

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