



W.P.No.20064 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 05.06.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

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W.M.P.No.22626 of 2025

M/s.AGN Lorry Service,
represented by its Partner G.Balaji,
No.18 Vellapiranthan Street,
Chidambaram, Cuddalore-608 001.

... Petitioner

Vs.

The Commercial Tax Officer,
Chidambaram -II Assessment Circle,
Chidambaram-608 002.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the respondent in his proceedings in Reference Number:ZA330424055732Q, quash the order dated 12.04.2024 passed therein and further direct the respondent to restore and activate the registration of the petitioner in GSTIN/UIN/33AAHFA0761H2ZT.

For Petitioner : Mr.P.V.Sudakar

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



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ORDER

The challenge in this writ petition is to the order dated 12.04.2024 passed by the respondent, cancelling the GST registration of the petitioner and further direct the respondent to restore and activate the registration of the petitioner.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes), 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 upto financial year 2022-23, however, due to cancellation of certain major orders during 2023, the Petitioner could not file its returns from April 2023 onwards.

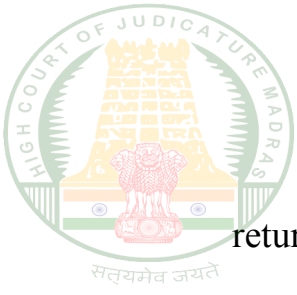


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Consequently, the respondent issued a show cause notice on 11.10.2023, proposing the cancellation of the GST registration for non-filing of returns for a continuous period of six months, and subsequently passed an order of cancellation on 12.04.2024. The learned counsel for the petitioner further submits that since the show cause was uploaded in the GST portal, without serving physical copy of the same to the petitioner, the petitioner was not aware of the same and hence could not file its reply, which resulted in passing of the impugned order. Thereafter, with a view to restart the business, the petitioner has filed the monthly returns upto the date of cancellation of the GST registration. However, since the GST registration was cancelled the petitioner is unable to restart its business. That apart the time limit for filing an application for revocation of cancellation and for filing appeal have also expired. He therefore prays to set aside the impugned order and direct the respondent to restore and activate the GST registration of the petitioner.

5. On the other hand, the learned Government Advocate (Taxes) appearing for the respondent submitted that the petitioner did not file



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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 due to slowdown in the business of the Petitioner, 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.



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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 12.04.2024 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.



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(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



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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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To

KRISHNAN RAMASAMY.J.,

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