IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.07.2025

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition No.22272 of 2025

Gopalakrishnan ... Petitioner

..Vs..

Superintendent,
Tiruvannamalai Range,
Tiruvannamalai. ... 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 relating to the impugned order for Cancellation of Registration vide Form GST REG-19 bearing Ref.No.ZA3308240945482 dated 19.08.2024 issued by the respondent and quash the same and further direct the respondent to restore the GST Registration of the petitioner vide GSTIN – 33BWBPG1122M1ZZ.

For Petitioner : M/s.A.Rithika

For Respondent : Mr.Rajendran Raghavan,
Senior Standing Counsel

ORDER

Heard M/s.A.Rithika, learned counsel appearing for the petitioner and Mr.Rajendran Raghavan, learned Senior Standing 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 passed by the respondent dated 19.08.2024 and to direct the respondent to restore and activate the registration of the petitioner's GST Number.

3. The learned counsel appearing for the petitioner would submit that the petitioner was authorized a local tax consultant to file his returns regularly and due to ill health of the tax consultant, he was not filed the tax returns for continuous period of six months, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 19.08.2024. 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 Standing Counsel (T) for the respondent while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 19.08.2024, 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 19.08.2024. According to the petitioner, he authorized a local tax consultant to file his returns regularly and due to ill health of the tax consultant, he was not filed the tax returns for continuous period of six months, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 19.08.2024. 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, however, with costs. 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 is closed.

14.07.2025

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

To:

The Superintendent,
Tiruvannamalai Range,
Tiruvannamalai.

KRISHNAN RAMASAMY, J.

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