IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 26-06-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 23093 of 2025**
**AND**
**WMP NO. 25945 OF 2025,WMP NO. 25944 OF 2025,WMP NO. 25946 OF 2025**

Shri.Chinnappan Thangamani,
Proprietor of SCT Enterprise,
1C, 1st Floor, Bharathy Block,
Arumugam Street, Jafferkhanpet,
Chennai 600 083.

Petitioner(s)

Vs

The Assistant Commissioner,
Chennai South Division,
South-II, Ekkatuthangal, Chennai.

Respondent(s)

**PRAYER:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned order for Cancellation of Registration dated 20.06.2024 passed by the Respondent in Reference Number ZA330624082308I and quash the same and further direct the Respondent to restore the GST Registration No. 33AHNPT6263E2Z2 of the Petitioner within a time bound manner.

For Petitioner(s): Ms.R.S.Swetha

For Respondent(s): Ms.P.Selvi
Government Advocate (taxes)

**ORDER**

This writ petition has been filed challenging impugned order dated 20.06.2024 passed by the respondent.

2.Ms.P.Selvi, learned Government Advocate takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.The learned counsel for the petitioner would submit that the petitioner is engaged in the business of works contract for a Company called M/s.Nelco Network Products Limited. The said company would process the payment to the petitioner only after obtaining the approval of the bills and this process takes a period of six months. Therefore, the petitioner could not file the GST returns within the prescribed time. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 20.06.2024.

4.Further, he would submit 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, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

5.In reply, the learned Government Advocate appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 20.06.2024 and requests this Court to pass an appropriate order.

6.Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the materials available on record.

7. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 20.06.2024. According to the petitioner, since the petitioner's bills were not processed and payment was not disbursed by the Company named M/s.Nelco Network Products Limited for the work done by the petitioner, they failed to file their returns within the prescribed time. The reason provided for non-compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

8.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 pay a sum of Rs.10,000/- (Rupees ten Thousand Only) to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of two weeks from the date of receipt of copy of this order.

(ii) Upon production of proof with regard to the payment made by the petitioner as stated in the clause (i), the respondent 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 therefrom.

(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 scrutinising and 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 cost. Consequently, the connected miscellaneous petitions are closed.

**26-06-2025**

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

The Assistant Commissioner,
Chennai South Division, South-II,
Ekkatuthangal, Chennai.

**KRISHNAN RAMASAMY J.**

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