



WEB COPY

WP No. 22812 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-06-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 22812 of 2025

AND

WMP NO. 25632 OF 2025

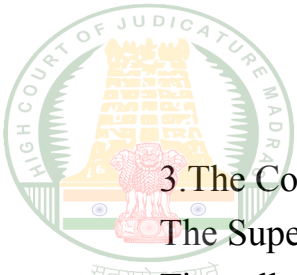
P. R.Catering Service,
Rep by its proprietor S.Akshaya,
No.176, Veerapandi Main Road
Veerapandi Nagar Red Hills,
Chennai-600 052.

Petitioner(s)

Vs

1. The Principal Commissioner GST,
Office Of The Commissioner Of GST And Central Excise,
Chennai Outer Commissionerate Jurisdiction,
Newry Towers 2nd Floor, No.2054/I,
II Avenue, 19th Main Road,
Anna Nagar, Chennai-600 040.

2.Assistant Commissioner,
Gummidpoondi Division,
Uthukottai Range,
R-40/A-1, 100 Feet Road,
Mogappair East, Chennai.



3. The Commercial Tax Officer,
The Superintendent of GST,
Tiruvallur Zone, Cholavaram Circle,
30, Railway station Road,
Ponneri 601204.

Respondent(s)

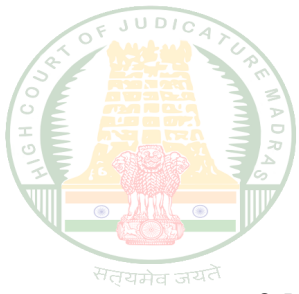
PRAYER:- Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the 3rd respondent impugned order Reference Number ZA3309230064202 dated 02.09.2023 and quash the same and consequently direct the respondents to revoke cancellation of the GST registration of the Petitioner firm.

For Petitioner(s): Mr.S.Girissh

For Respondent(s): Mr.Su.Srinivasan
Senior Panel Counsel and
Mr.T.Nalinidhar
Junior Panel Counsel for R1
Mr.T.N.C.Kaushik
Addl. Govt. Pleader (taxes)
For R2 and R3

ORDER

This writ petition has been filed challenging impugned order dated 02.09.2023 passed by the 3rd respondent.



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2.Mr.Su.Srinivasan, learned Senior Panel counsel and Mr.T.Nalinidhar, learned Junior Panel Counsel takes notice on behalf of the 1st respondent and Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice on behalf of the respondents 2 and 3. 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 not familiar in the field of tax and was dependant on the tax consultant for guidance. Due to the ill-health, the petitioner could not follow up the consultant and the petitioner was not aware of the fact that the petitioner's consultant failed to file the GST returns for a long time. Under these circumstances, the GST Registration of the petitioner was cancelled by the 3rd respondent vide order dated 02.09.2023.

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 Additional Government Pleader appearing for the 3rd respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 02.09.2023 and requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader appearing for the 3rd 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 02.09.2023. According to the petitioner, the petitioner's consultant failed to file the GST returns and due to his ill-health he could follow up his consultant. The reason provided for non-

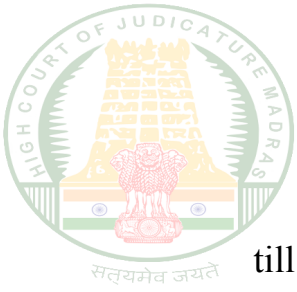


compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

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.5,000/- 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.

(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.



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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 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 petition is also closed.

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

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