IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.22719 of 2025 and
WMP.No.25564 of 2025

Pro Media Advertising (OPC) Private Limited,
Represented by its Director,
B.Nishanth,
No.7/4, Ground Floor, Vetris Apt,
Dhanransingh Colony, 1st Street,
Vadapalani, Chennai,
Tamil Nadu - 600 026.

...Petitioner

Vs.

The Superintendent,
Range II, GST,
Chennai.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records of the respondent in Ref No. ZA3307241279981 and quash the proceedings dated 25.07.2024 passed therein and further direct the respondent to restore the

Petitioner's GST Registration No. 33AAJCP7925P2ZP granted under the TNGST / CGST Act, 2017.

For Petitioner	:	Ms.K.Siri Chandana
For Respondents	:	Mr.R.P.Pragadish, Senior Standing Counsel and Mr.T.Nalinidhar, Jr.Standing Counsel

ORDER

The challenge in this writ petition is to the order dated 25.07.2024 passed by the respondent, cancelling the GST registration of the petitioner and to quash the same and further direct the respondent to restore the Petitioner's GST Registration granted under the TNGST / CGST Act, 2017.

2. Mr.R.P.Pragadish, learned Senior Standing Counsel and Mr.T.Nalinidhar, learned Junior Standing Counsel, 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 October 2023, however, due to health issues coupled with certain family disputes, the Petitioner could not file its returns for the continuous period of 6 months. Consequently, the respondent issued a show cause notice on 14.05.2024, proposing the cancellation of the GST registration for non-filing of returns for a continuous period of six months, and subsequently passing an order of cancellation on 25.07.2024. 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. 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 counsel appearing for the respondent submitted that the petitioner did not file 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 health issues and family dispute, 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.

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 25.07.2024 is set aside. 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 from the date of receipt of a copy of this order.

(ii) 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.

(iii) 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.

(iv) 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.

(v) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

(vi) If any ITC was earned, it shall be allowed to be utilised only after scrutinizing and approving by the respondent or any other competent authority.

(vii) 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 petition is closed.

25.06.2025

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

The Superintendent,
Range II, GST,
Chennai.

KRISHNAN RAMASAMY, J.

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W.P.No.22719 of 2025

25.06.2025