



W.P.No.24533 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24533 of 2025
& W.M.P.No.27633 of 2025

Durairaj Ranjith Babu

... Petitioner

Vs.

1.The Commercial Tax Officer,
Office of the Commercial Tax Officer,
Ashok Nagar Circle,
Chennai.

2.The Commercial Tax Officer,
Office of the Commercial tax officer,
Pallavaram Circle,
Chennai.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the records of the respondents in the reference No.ZA330323051678K dated 10.03.2023 and quash the same as illegal, arbitrary and in violation of principles of natural justice and consequentially direct the respondents to revoke the cancellation of petitioner GST/UIN.33AFNPR8114A1ZN.



WEB COPY



W.P.No.24533 of 2025

For Petitioner : Mr.Prabhakaran.R

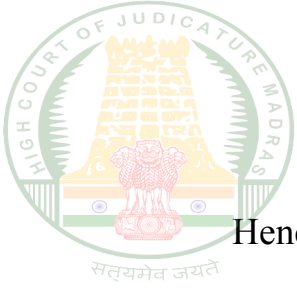
For Respondent : Ms.Amirta Poonkodi Dinakaran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging impugned order dated 10.03.2023 passed by the first respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondents. 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 have failed to furnish returns for a continuous period of six months. At this juncture, a show cause notice dated 02.02.2023 came to be issued by the respondent. However, the petitioner had neither filed their reply nor appeared for personal hearing before the respondent. Under these circumstances, the GST Registration of the petitioner was cancelled by the first respondent vide impugned order dated 10.03.2023.



W.P.No.24533 of 2025

Hence, this writ petition has been filed.

WEB COPY

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 first 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 order dated 10.03.2023 and requests this Court to pass an appropriate order.

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



W.P.No.24533 of 2025

WEB COPY

7. In this case, according to the petitioner, since they have not filed a returns for a continuous period of six months, a show cause notice was issued by the first respondent on 02.02.2023 and subsequently, the GST registration of the petitioner was cancelled by the first respondent vide the order dated 10.03.2023. Since the petitioner did not know about the cancellation of its registration within the prescribed time limit, they could not file an application for revocation of cancellation. 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 order dated 10.03.2023 passed by the first respondent cancelling the GST registration of the petitioner. Accordingly, the cancellation order dated 10.03.2023 is set aside. The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:

(i) The cancellation order dated 10.03.2023 is set aside, subject to the payment of Rs.10,000/- to the credit of the Principal Government of Naturopathy Medical



WEB COPY



W.P.No.24533 of 2025

College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of three weeks from the date of receipt of a copy of this order.

(ii) 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 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



WEB COPY



W.P.No.24533 of 2025

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 are not complied with by the petitioner, the benefits 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.

14.07.2025

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



W.P.No.24533 of 2025

WEB COPY

To

- 1.The Commercial Tax Officer,
Office of the Commercial Tax Officer,
Ashok Nagar Circle,
Chennai.
- 2.The Commercial Tax Officer,
Office of the Commercial tax officer,
Pallavaram Circle,
Chennai.



WEB COPY



W.P.No.24533 of 2025

KRISHNAN RAMASAMY.J.,
vm

W.P.No.24533 of 2025
and W.M.P.No.27633 of 2025

14.07.2025