IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 25329 of 2025
AND
WMP NO. 28513 OF 2025

Mr.Matheen Saleem Hussain
(Proprietor of Tvl. Media Heights
Communications),
Section 1, No.128, Crown Court,
Cathedral Road, Chennai,
Tamil Nadu 600086.

Petitioner(s)

Vs

1. The Assistant Commissioner
Royapettah Assessment Circle.

2.The Deputy Commissioner (ST) (GST) (Appeal)
Erode and Salem, 131, Brough Road,
Commercial Taxes Building, Erode- 638 001.

Respondent(s)

PRAYER:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records of the 1st respondent in Ref. No.ZA331122011988Q and quash the proceedings dated 03.11.2022 passed therein and further direct the 1st respondent to restore the Petitioners GST Registration No.33ABKPH5065K5ZF granted under the TNGST / CGST Act, 2017.

For Petitioner(s): Mr.B.Syed Abdul Wakeel

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate (taxes)

ORDER

This writ petition has been filed challenging impugned order dated 03.11.2022 passed by the respondent.

2.Mr.V.Prashanth Kiran, 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 due to the ill-health and financial constraints, the petitioner had not filed the GST returns within the stipulated time. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 03.11.2022.

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 03.11.2022 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 03.11.2022. According to the petitioner, due to his ill-health and financial constraints, he was unable to run his business and hence, he had failed to file his returns continuously within the stipulated 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/- 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.

(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.

(ix) In view of the above order revoking the cancellation of petitioner's GST registration, the other consequential orders are hereby set aside**.**

9. With the above directions, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petition is also closed.

14-07-2025

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

To

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KRISHNAN RAMASAMY J.

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