



WEB COPY

WP No. 24398 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 24398 of 2025

AND

WMP NO. 27462 OF 2025, WMP NO. 27460 OF 2025

Tvl.Tvr Foundation,
Represented by its Proprietor
K.M.Logesh
No.3, Triveni Towers Ambattur Flats,
Redhills Road Ambattur,
Chennai 600 053.

Petitioner(s)

Vs

1. The Jurisdiction Officer,
Ambattur Assessment Circle,
Ambattur-600 053.

2. The Assistant Commissioner
Ambattur Assessment Circle
Ambattur - 600 053.

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 in Impugned Order passed by the 2nd Respondent vide Ref No. ZA330224246358N dated 26.02.2024 and further direct the 2nd Respondent to restore the registration of the petitioner herein.

For Petitioner(s): MR.M. Narasimha Bharathi

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (t)

ORDER

This writ petition has been filed challenging impugned order dated 26.02.2024 passed by the 2nd respondent.

2. Mrs.K.Vasanthamala, 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 due to the ill-health and financial constraints, the petitioner had not filed the GST returns for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the 2nd respondent vide order dated 26.02.2024.



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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 2nd respondent for cancellation of GST Registration of the petitioner.

5. In reply, the learned Government Advocate appearing for the respondents confirms that the GST registration of the petitioner was cancelled by the 2nd respondent vide impugned order dated 26.02.2024 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 respondents and also perused the materials available on record.

7. In this case, the GST registration of the petitioner was cancelled by the 2nd respondent vide the impugned order dated 26.02.2024. According to the



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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 for a period of 6 months. 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 2nd 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 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 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.

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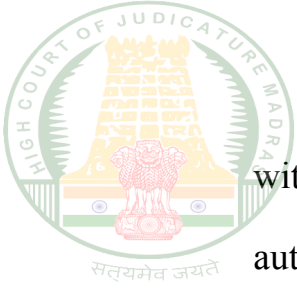
(iii) It is made clear that such payment of tax, interest, fine/fee etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit (ITC) which may be lying unutilized or unclaimed in the hands of the petitioner.

(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 scrutinising and approving by the respondents 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.

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9. With the above directions, this writ petition is disposed of. No cost.

Consequently, the connected miscellaneous petitions are also closed.

07-07-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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Ambattur Assessment Circle,
Ambattur-600 053.
 - 2.The Assistant Commissioner
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KRISHNAN RAMASAMY J.

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