IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

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**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.24806 of 2025**
**& W.M.P.No.27967 & 27969 of 2025**

M/s.Radian Meditechk,
By its Partner Mr.Ravi Dhanasekar,
No.157, NDP Shopping Complex,
Ellai Amman Kovil Street,
Besant Nagar,
Chennai - 600 090. ... Petitioner

**Vs.**

1.State of Tamil Nadu,
Rep by its Principal Secretary
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Assistant Commissioner (ST),
Adyar Assessment Circle,
Nandanam,
Chennai - 600 035. ... Respondents

**Prayer:**

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the connected records leading to the issuance of impugned order for cancellation of registration in Reference No.ZA331118054404U dated 19.11.2018 and consequential order of rejection of application for revocation of cancellation in reference No.ZA331220145171C dated 29.12.2020 by the Second Respondent herein and quash the same, and further direct the respondents herein to permit the petitioner herein to file application for seeking revocation of the registration cancellation and consequently directing the respondents herein to restore/reactivate the petitioner's registration GSTIN/UID: 33CESPD9059N1ZR so as to enable the petitioner herein to file the returns under the TNGST Act.

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| For Petitioner | : | Manoharan S.Sundaram |
| For Respondents | : | Ms.P.Selvi,<br>Senior Standing counsel |

**ORDER**

This writ petition has been filed challenging the order of cancellation of GST Registration dated 19.11.2018 and the consequential appeal rejection order dated 29.12.2020 passed by the respondents.

2. M/s.P.Selvi, 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 a show cause notice came to be issued by the second respondent relating to cancellation of petitioner's GST Registration, since he has not filed the returns for the last 6 months. Subsequently, the petitioner filed his reply on 25.10.2018. Under these circumstances, the GST Registration of the petitioner was cancelled by the second respondent vide order dated 19.11.2018. Challenging the same, an appeal was preferred by the petitioner. However, the same was rejected by the second respondent vide the impugned rejection order dated 29.12.2020. Hence, this writ petition has been filed.

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 second 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 second respondent vide order dated 19.11.2018 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.

7. In this case, according to the petitioner, since they have not filed the monthly returns for six months, a show cause notice was issued by the second respondent and subsequently, the GST registration of the petitioner was cancelled by the second respondent vide the order dated 19.11.2018. Thereafter, an appeal, which was filed by the petitioner for revocation of the said order, was rejected by the second respondent vide impugned order dated 29.12.2020. 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 19.11.2018 passed by the second respondent canceling the GST registration of the petitioner. Accordingly, this Court passes the following order, subject to the fulfillment of the following conditions:

(i) Both the cancellation order dated 19.11.2018 and the rejection order dated 29.12.2020 are set aside, subject to the payment of Rs.10,000/- to the credit of the Principal Government of Naturopathy Medical 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 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 direction, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are closed.

**09.07.2025**

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

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To

1.The Principal Secretary
Commercial Taxes Department,
Ezhilagam, Chepauk,
Chennai - 600 005.

2.The Assistant Commissioner (ST),
Adyar Assessment Circle,
Nandanam,
Chennai - 600 035.

**KRISHNAN RAMASAMY.J.,**

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