



W.P.No.25402 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.07.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.25402 of 2025
and
W.M.P.No.28580 of 2025

K.Sekar,
Proprietor of Kaliyaperumal Sekar,
8/80 A, Main Road,
Vandikuppam,
Cuddalore - 607 004.

...Petitioner

Vs.

The Assistant Commissioner (Circle),
Cuddalore (Taluk).

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, to call the records on the file of the respondent in impugned order vide GSTIN: 33BNGPS6265P1Z8 passed by the respondent in order dated 18.11.2021 in Form GST REG-19.

For Petitioner : Mr.K.Vignesh Kumar

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

ORDER



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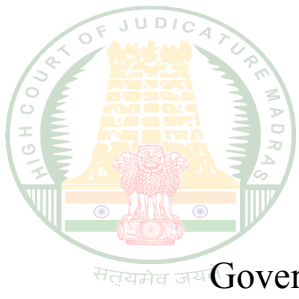
This Writ Petition has been filed challenging the impugned order dated 18.11.2021 passed by the respondent.

2. The learned counsel for the petitioner would submit that due to the covid-19 pandemic, 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 respondent vide order dated 18.11.2021.

3. 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.

4. In reply, the learned Government Advocate (Tax) for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 18.11.2021 and requests this Court to pass an appropriate order.

5. Heard the learned counsel for the petitioner and the learned



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Government Advocate (Tax) for the respondent and also perused the materials available on record.

6. In this case, the GST registration of the petitioner was cancelled by the respondent *vide* the impugned order dated 18.11.2021. According to the petitioner, due to covid-19 pandemic, 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.

7. 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.5,000/- to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of two (2) weeks



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from the date of receipt of a 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 four (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



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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.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

22.07.2025

Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner (Circle),
Cuddalore (Taluk).



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KRISHNAN RAMASAMY, J.,

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