IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 21.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26164 of 2025
& W.M.P.No.29461 of 2025

Tvl.Sri Velan Engineering,
Rep. by its Proprietor,
4/41, Karumathampatti,
Sundamedu Pudur,
Chennappa Chetty Pudur Post,
Coimbatore - 641 659. ... Petitioner

Vs.

1.Joint Commissioner,
Karumattampatti.

2.Assistant Commissioner,
Karumathampatti,
Coimbatore. ... 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 relating to order in Reference No.ZA330625152766B dated 24.06.2025 passed by the first respondent and quash the same and thereby direct the first respondent to condone the delay in filing the application for revocation of cancellation of the Registration under GST and restore the Registration of the Petitioner's Registration under GST.

For Petitioner	:	M/s.R.Sri Visvapriya
For Respondent	:	Ms.P.Selvi, Government Advocate (T)

ORDER

This writ petition has been filed challenging impugned order dated 24.06.2025 passed by the first respondent.

2. Ms.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. 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 second respondent vide order dated 17.10.2024. Thereafter, an application for revocation of the said order was filed by the petitioner. However, the same was rejected by the first respondent vide the impugned order dated 24.06.2025. Hence, this writ petition has been filed.

4. Further, she would submit that the petitioner has filed his pending returns and paid a sum of Rs.1,82,124/- along with interest and penalty. Hence, she 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 respondents confirms that the GST registration of the petitioner was cancelled by the first respondent vide order dated 17.10.2024 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 17.10.2024. Thereafter, the application, which was filed by the petitioner for revocation of the said order, was rejected by the first respondent vide impugned order dated 24.06.2025. 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 17.10.2024 passed by the second respondent canceling the GST registration of the petitioner. Accordingly, both the cancellation order dated 17.10.2024 and the rejection order dated 24.06.2025 are set aside.

The cancellation of registration is hereby revoked, subject to the fulfillment of the following conditions:

(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.

(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.

(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 respondent or any other competent authority.

(vii) If any of the aforesaid conditions are not complied with by the petitioner, the benefit 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.

21.07.2025

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

To

1.Joint Commissioner,
Karumattampatti.

2.Assistant Commissioner,
Karumathampatti,
Coimbatore.

KRISHNAN RAMASAMY.J.,

vm

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