



WEB COPY

WP No. 25015 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 25015 of 2024

AND

WMP NO. 27352 OF 2024

Sri Ponni Printers
Represented by Proprietor
Mr.Ponnian Sivakumar
No.136, Eswaran Koil Street,
Puducherry 605 001

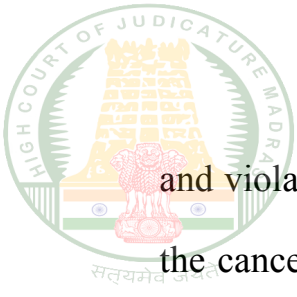
Petitioner(s)

Vs

The Commercial Tax Officer
Goods Division-1, (Pondichery
Municipality)-1, 2nd Floor,
Room No.4, 100 Feet Road,
Ellapillaichavady, Pondicherry-605 005

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in impugned order in Form GST REG-19 in Reference Number. ZA3403230014439 dated 16.03.2023 and quash the same as illegal



and violative of principals of natural justice and direct the respondent to revoke the cancellation of the petitioners GSTIN Registration Number GSTIN/Unique ID . 34ASHPP7277K1Z3.

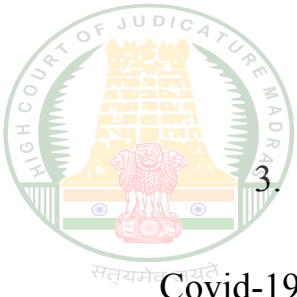
For Petitioner(s): Mr.R.Ananth
for Mr.R.Shenbagaraman

For Respondent(s): Dr.B.Ramaswamy,
Additional Government Pleader (p)
and Mr.J.Kumaran,
Additional Government Pleader (p)

ORDER

This writ petition has been filed challenging impugned order dated 16.03.2023 passed by the respondent.

2.Dr.B.Ramaswamy, learned Additional Government Pleader and Mr.J.Kumaran, learned Additional Government Pleader 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.



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3. The learned counsel for the petitioner would submit that due to the Covid-19, the petitioner faced financial constraints and therefore, he had not filed the GST returns within a prescribed time. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 16.03.2023.

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 Additional Government Pleader appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 16.03.2023 and requests this Court to pass an appropriate order.



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6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader 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 16.03.2023. According to the petitioner, due to financial constraints, he was unable to run his business and hence, he had failed to file his returns within a prescribed 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 respondent shall take suitable steps by instructing GST Network, New Delhi to make suitable changes in the



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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.

(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.



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(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.

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

Consequently, the connected miscellaneous petition is also closed.

24-03-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To
The Commercial Tax Officer
Goods Division-1, (Pondicherry
Municipality)-1, 2nd Floor, Room
No.4, 100 Feet Road, Ellapillaichavady,
Pondicherry-605 005.



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