



W.P.No.27343 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 25.07.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.27343 of 2025 and
WMP.No.30690 of 2025

Mrs. Anitha Palaniyandi
Proprietrix of M/s.Rithan Transports and Sriniga
Travels, 54, Rani Complex, Dr. Ambedkar Nagar,
200ft ring road, Kolathur, Chennai, Thiruvallur,
Tamilnadu-600099.

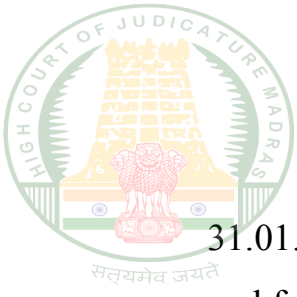
...Petitioner

Vs.

1. The Commercial Tax Officer
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu.
2. The Joint Commissioner,
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for
issuance of Writ of Certiorarified Mandamus to call for the records of the
impugned order of cancellation of registration vide Reference No.
ZA3304240659479 dated 15.04.2024 with retrospective effect from



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31.01.2024, from the files of the first respondent herein, quash the same, and further direct the first Respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act,2017 and the Tamil Nadu Goods and Services Tax Act,2017 in GSTIN 33BEFPA3811M1ZU.

For Petitioner : Ms.Aparna Nandakumar
For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

The challenge in this writ petition is to the order dated 15.04.2024 passed by the 1st respondent, cancelling the GST registration of the petitioner and to quash the same and further direct the 1st respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act,2017 and the Tamil Nadu Goods and Services Tax Act,2017 in GSTIN 33BEFPA3811M1ZU.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondents.

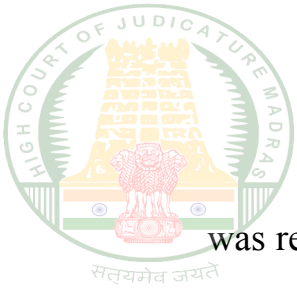


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3. By consent of the parties, the main Writ Petition is taken up for

disposal at the time of admission stage itself.

4. The learned counsel for the petitioner submitted that the Petitioner is a registered tax payer under the GST enactments and they have been filing the GST returns regularly till December 2023, however, due to financial constraints on account of Covid-19 second wave, the Petitioner could not file its monthly returns for January 2024. Consequently, the 1st respondent issued a show cause notice on 01.03.2024, proposing the cancellation of the GST registration for non-filing of returns for January 2024, and subsequently passing an order of cancellation on 15.04.2024. The learned counsel for the petitioner further submits that since the show cause was uploaded in the GST portal, without serving physical copy of the same to the petitioner, the petitioner was not aware of the same and that apart the petitioner's consultant also failed to notice the same. Therefore, the petitioner could not file its reply, which resulted in passing of the impugned order. Subsequently, the petitioner filed an application for condonation of delay in filing revocation application of cancellation of registration which



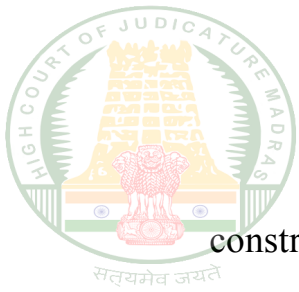
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was rejected by the 2nd respondent on 18.03.2025. He therefore prays to set aside the impugned order and direct the respondent to restore and activate the GST registration of the petitioner.

5. On the other hand, the learned Government Advocate (Taxes) appearing for the respondents submitted that the petitioner did not file returns for the month of January 2024, which led to the passing of the impugned order. He further submitted that the revocation of the cancellation of registration will be considered only upon payment of all dues and filing of all returns.

6. Heard the learned counsel on either side and perused the materials available on record.

7. Admittedly, the GST registration of the petitioner was cancelled due to non-compliance in filing returns. Furthermore, the application for condonation of delay in filing the restoration application was also rejected by the 2nd respondent. It is stated by the petitioner that due to financial



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constraints, on account of Covid-19 2nd wave, they could file the returns for the month of January 2024. Therefore, this Court is of the view that the reason provided by the petitioner for non-compliance with the relevant provisions of the Act within the stipulated time appears to be genuine.

8. In view of the above, restoration of the GST registration is subject to and conditional upon fulfilling 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 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



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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.

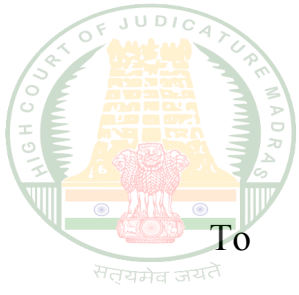
(vi) If any ITC was earned, it shall be allowed to be utilised only after scrutinizing and approving by the respondent or any other competent authority.

(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.

9. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

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Surappattu Assessment Circle,
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KRISHNAN RAMASAMY, J.

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