



W.P.No.25953 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 30.07.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.27953 of 2025 and
WMP.No.31341 of 2025

M/s VINAYAGA CONSULTANCY
Represented by its Proprietor
Mr Udayashankar, No.2, Mummurthy Nagar Main
Road, Chrompet, Chennai.

...Petitioner

Vs.

The Superintendent (GST Taxes Centre),
Kundrathur Range, Pallavaram Division,
Chennai Outer Commissionerate, Chennai.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records pertaining to the impugned order dated 31.05.2023 passed by the Respondent against cancellation of Registration passed in Ref.No.ZA330523261068P and Quash the same as illegal and against the principal of natural justice, consequently, direct the Respondent to restore the petitioner's Registration vide.GSTIN-33ABMPU8129P1ZR, cancelled on 31.05.2023 by the Respondent, to enable the petitioner to pay Taxes and



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returns.

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For Petitioner : Mr.K.M.Malarmannan
For Respondent : Mr.R.P.Pragadish,
Senior Standing Counsel
and Mr.T.Nalinidhar
Junior Panel Counsel

ORDER

The challenge in this writ petition is to the order dated 31.05.2025 passed by the respondent, cancelling the GST registration of the petitioner and to quash the same and further direct the respondent to restore the petitioner's Registration vide.GSTIN-33ABMPU8129P1ZR, cancelled on 31.05.2023 by the Respondent, to enable the petitioner to pay Taxes and returns.

2. Mr.R.P.Pragadish,learned Senior Standing Counsel and Mr.T.Nalinidhar, learned Junior Panel Counsel, takes notice on behalf of the respondents.

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

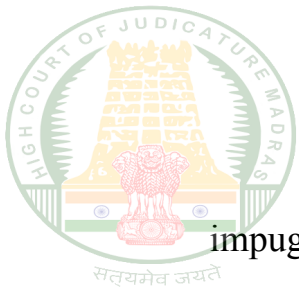


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disposal at the time of admission stage itself.

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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 2022, however, since the petitioner's recipients have not paid the outstanding amount to the petitioner during Covid-19 Pandemic period, the petitioner was not able to do the business and therefore could not file its monthly returns from March 2022. Consequently, the respondent issued a show cause notice on 15.01.2023, proposing the cancellation of the GST registration for non-filing of returns for a continuous period of six months, and subsequently passing an order of cancellation on 31.05.2023. 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. Therefore, the petitioner could not file its reply, which resulted in passing of the impugned order. Further, he would submit that the limitation period for filing the appeal has been lapsed and therefore the petitioner could not file appeal. He therefore prays to set aside the



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impugned order and direct the respondent to restore and activate the GST registration of the petitioner.

5. On the other hand, the learned counsel appearing for the respondents submitted that the petitioner did not file returns for the continuous period of six months, 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 limitation period for filing the appeal also got lapsed. It is stated by the petitioner that since the petitioner's recipients have not paid the outstanding amount to the petitioner during Covid-19 Pandemic period, the petitioner was not able to



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do the business and therefore could not file its monthly returns from March 2022. . 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 petitioner.



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(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.

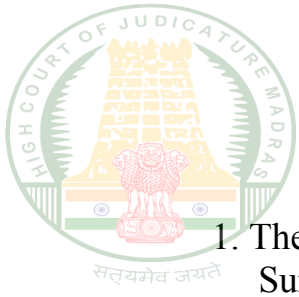
9. With the above directions, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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1. The Commercial Tax Officer
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu.
2. The Joint Commissioner,
Surappattu Assessment Circle,
Thiruvallur, Tamil Nadu.

KRISHNAN RAMASAMY, J.

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