IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 29.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27648 of 2025
& W.M.P.No.30975 of 2025

M/s.Supreme Residency Hotels and Resorts,
Rep. by its Proprietor Mr.Sureshgandhi,
No.1/2, 1/3, New Boag Road,
Kannammapet,
Chennai - 600 017. ... Petitioners

Vs.

1.The Commercial Tax Officer,
Surappattu Assessment Circle,
Tiruvallur, Tamil Nadu.

2.The Assistant Commissioner,
Surappattu Assessment Circle,
Tiruvallur, Tamil Nadu. ... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus calling for the impugned order of cancellation of registration vide Reference No.ZA330224259811Q dated 28.02.2024 with retrospective effect from 30.06.2023, from the files of the respondent herein, quash the same, and further DIRECT the 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 33DWLPS5264N4ZN.

For Petitioner : M/s.Aparna Nandakumar

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 28.02.2024 passed by the first respondent.

2. Mr.V.Prashanth Kiran, 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 the petitioner have failed to furnish returns for a continuous period of six months. At this juncture, a show cause notice dated 19.10.2023 came to be issued by the second respondent. However, the petitioner had neither

filed their reply nor appeared for personal hearing before the respondents. Under these circumstances, the GST Registration of the petitioner was cancelled by the first respondent vide impugned order dated 28.02.2024. Hence, this writ petition has been filed.

4. Further, she 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, 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 respondent confirms that the GST registration of the petitioner was cancelled by the first respondent vide order dated 28.02.2024 and requests this Court to pass an appropriate order.

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

Government Advocate appearing for the respondents and also perused the materials available on record.

7. In this case, according to the petitioner, since they have not filed a returns for a continuous period of six months, a show cause notice was issued by the second respondent on 19.10.2023 and subsequently, the GST registration of the petitioner was cancelled by the first respondent vide the order dated 28.02.2024. Since the petitioner did not know about the cancellation of its registration within the prescribed time limit, they could not file an application for revocation of cancellation. 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 28.02.2024 passed by the first respondent canceling the GST registration of the petitioner. Accordingly, the cancellation order dated 28.02.2024 is 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.

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

29.07.2025

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

1.The Commercial Tax Officer,
Surappattu Assessment Circle,
Tiruvallur, Tamil Nadu.

2.The Assistant Commissioner,
Surappattu Assessment Circle,
Tiruvallur, Tamil Nadu.

<u>KRISHNAN RAMASAMY.J.,</u>

vm

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