IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 05.08.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29139 of 2025
and
W.M.P.Nos.32683 & 32684 of 2025

Guhan Builders And Promoters Private Limited
REPRESENTED by S.SHANMUGAM
DIRECTOR, No.5, Haridoss Road, Kolathur
Chennai – 600 099. ...Petitioner

Vs.

The Assistant Commissioner (ST)
VILLIVAKKAM ASSESSMENT CIRLCE
ANNEX BUILDING, COMMERCIAL TAX DEPARTMENT
2ND FLOOR, GREAMS ROAD, CHENNAI 600 006. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records relating to the impugned order in Reference Number ZA331023029520A dated 09.10.2023 passed by the respondent and to quash the same and consequently direct the Respondent to restore the GST Registration of the Petitioner.

For Petitioner : Mr.J.Shankarraman

For Respondent : Mr.V.Prashanth Kiran
Govern ment Advocate (T)

Order

Heard Mr.J.Shankarraman, learned counsel appearing for the petitioner and Mr.V.Prashanth Kiran learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 09.10.2023 and to quash the same and consequently, to direct the respondent to restore the GST Registration of the Petitioner.

3. The learned counsel for the petitioner would submit that due to financial crisis, the petitioner was not in position to file GST returns for the period from April, 2021 to July, 2023 and also failed to pay tax, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 09.10.2023. However, the learned counsel submits 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, prays this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

4. The learned Government Advocate (T) for the respondent while confirming that the GST registration of the petitioner has been cancelled by the respondent vide impugned order dated 09.10.2023, fairly submits that since the petitioner has come forward to pay the entire tax liabilities, the prayer sought for by the petitioner may be considered.

5. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 09.10.2023. According to the petitioner, due to financial crisis, the petitioner was not in position to file GST returns for the period from April, 2021 to July, 2023 and also failed to pay tax, under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide the impugned order 09.10.2023. The reason provided for non-filing of returns, in the considered opinion of this Court, appears to be genuine.

6. 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 petitioner is directed to file returns for the subject 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.
>
> (ii) 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.
>
> (iii) 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.
>
> (iv) Only such approved ITC shall be allowed to be utilized thereafter for discharging future tax liability under the Act and Rules.

(v) If any ITC was earned, it shall be allowed to be utilized only after scrutinisation and approval by the respondent or any other competent authority.

(vi) If any of the aforesaid conditions is not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

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

05.08.2025

sd

Index : yes/no
Neutral Citation : yes/no

To
The Assistant Commissioner (ST)
VILLIVAKKAM ASSESSMENT CIRLCE
ANNEX BUILDING, COMMERCIAL TAX DEPARTMENT
2ND FLOOR, GREAMS ROAD, CHENNAI 600 006.

Krishnan Ramasamy,J.,

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W.P.No.29139 of 2025

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