IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.08.2025

CORAM

The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.29313 of 2025 and
WMP.No.32858 of 2025

Paari Industries Private Limited,
Represented by its Director V. Vithya Priyadarsini,
No. 2, North Main Road,
Jayanagar, Tiruvallur – 602001.

...Petitioner

Vs.

The Assistant Commissioner
Tiruvallur Assessment Circle,
Tiruvallur Zone and Division,
Chennai-Outer Commissionerate.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the respondent order dated 15.03.2024 in Reference Number: ZA330324071637K and quash the same and consequently direct the respondents to revoke the cancellation of the GST registration of the Petitioner's firm.

For Petitioner : Mr.P.Suresh Babu

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader
(Taxes)

ORDER

The challenge in this writ petition is to the order dated 15.03.2024 passed by the respondent, cancelling the GST registration of the petitioner and to quash the same and further direct the respondent to revoke the cancellation of the GST registration of the Petitioner's firm.

2. Mr.T.N.C.Kaushik,learned Additional Government Pleader (Taxes) takes notice on behalf of the respondent.

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, however, due to ill health of the Director of the petitioner's firm, the petitioner failed to file GSTR-3B. Consequently, the respondent issued a show cause notice on 05.01.2024, proposing the cancellation of the GST registration for non-filing of GSTR-3B, and subsequently passed an order of cancellation on 15.03.2024. 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. 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 impugned order and restore the GST registration of the petitioner.

5. On the other hand, the Additional Government Pleader (Taxes) appearing for the respondent submitted that the petitioner did not file GSTR-3B, 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 due to ill health of the Director of the petitioner's firm, the petitioner failed to file GSTR-3B. 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.

(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.

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

06.08.2025

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

To

The Assistant Commissioner
Tiruvallur Assessment Circle,
Tiruvallur Zone and Division,
Chennai-Outer Commissionerate.

KRISHNAN RAMASAMY, J.

arr

W.P.No.29313 of 2025

06.08.2025