IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30564 of 2025
and
W.M.P.No.34252 of 2025

M/s.Sherbourne Bullion Refinery Pvt. Ltd
No D1/C, Ambattur Industrial Estate,
1st Cross Street, Tiruvallur,
Tamil Nadu 600 058
Rep. by its Managing Director
Shri. Kamalakanth D

...Petitioner

Vs.

1. The Assistant Commissioner (ST)
Ambattur Industrial Estate,
1st Cross Street Tiruvallur,
Tamil Nadu 600 058

2.The Joint Commissioner (ST)
Kancheepuram Division,
CT Building, Collectorate Campus,
Kancheepuram 631 501

...Respondents

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 the records connected with order of cancellation of registration under reference ZA3308240657954 dated 13.08.2024 passed by the 1st respondent herein and to quash the same for having been passed without jurisdiction, contrary to law and committing gross violation to the principles of natural justice and to consequently direct the said respondent to restore the Petitioner's GST registration no. GSTR No. 33AAECG3503D1ZB.

For Petitioner	:	Mr.N.Viswanathan
For Respondents	:	Mrs.K.Vasanthamala Government Advocate (Taxes)

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<u>O R D E R</u>

Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the respondents. 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 dated 13.08.2024 passed by the 1st respondent and to quash the same and consequently direct the said respondent to restore the Petitioner's GST

registration no. GSTR No. 33AAECG3503D1ZB.

3.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, the petitioner's chartered Accountant engaged by the petitioer failed to file returns from March 2024. Consequently, the 1st respondent issued a show cause notice on 31.07.2024, proposing the cancellation of the GST registration for non-filing of returns for a continuous period of six months and the same was uploaded in the GST portal without serving physical copy and therefore the petitioner was not aware of the same and hence could not file its reply. Since the petitioner failed to file its reply, the 1st respondent passed an order of cancellation on 13.08.2024. Thereafter the petitioner filed an application for revocation of cancellation of registration before the 2nd respondent along with condone delay application on 06.05.2025 and the same was rejected by the 2nd respondent vide order dated 22.05.2025. Further, he would submit that since the GST registration was cancelled the petitioner is unable to continue its business. He therefore prays to set aside the impugned order and direct the 1st respondent to restore and activate the GST registration of the petitioner.

4. On the other hand, the learned Government Advocate (Taxes) appearing for the respondents submitted that the petitioner did not file returns for a continous 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.

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

6. Admittedly, the GST registration of the petitioner was cancelled due to non-compliance in filing returns. That apart, the condone delay application for revocation of cancellation was also rejected. The petitioner stated that the Chartered Accountant engaged by the petitioner failed to file the returns. 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.

7. In view of the above, restoration of the GST registration is subject to and conditional upon fulfilling the following conditions :

(i) The respondents 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.

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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