IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.08.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.29227 of 2025 and
WMP.No.32785 of 2025

Thiruvengadasamy Mahalakshmi

...Petitioner

Vs.

The Assistant Commissioner,
Vellore (South)
Vellore.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus to call for the records relating to the impugned order for Cancellation of Registration vide FORM GST REG-19 bearing reference No. ZA330225042907M dated 07.02.2025 along with the consequential proceedings for Revocation of cancellation of Registration in FORM GST REG-05 bearing ref No. ZA330325143780S dated 19.03.2025 issued by the Respondent and quash the same, and further direct the Respondent to restore the GST registration of the Petitioner vide GSTIN- 33AGCPM8042Q1Z1.

For Petitioner : Ms.R.Hemalatha

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

ORDER

The challenge in this writ petition is to the order dated 17.02.2025 passed by the respondent, cancelling the GST registration of the petitioner and to quash the same and further direct the respondent to restore the GST registration of the Petitioner vide GSTIN- 33AGCPM8042Q1Z1.

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 petitioner's accountant, he failed to file returns. Consequently, the respondent issued a show cause notice on 09.01.2025, proposing the cancellation of the GST registration for non-filing of returns for prescribed period, and subsequently passed an order of cancellation on 07.02.2025. Thereafter, the petitioner filed an application for revocation of cancellation of Registration on 05.03.2025 and the same was rejected by the respondent vide order dated 19.03.2025. The learned counsel for the petitioner further submits that though the petitioner filed reply to the show cause notice on 18.01.2025, the respondent has passed the impugned order stating that no reply has been filed by the petitioner. Further, he would submit that the limitation period for filing the appeal has been lapsed and therefore the petitioner could not file appeal. It is his further contention that the petitioner filed the returns belatedly and due to the cancellation of GST registration, the petitioner is unable to continue the business which caused financial distress to the petitioner. 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 returns for more than 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 due to ill health of the accountant of the petitioner's firm, the petitioner failed to file returns, however filed the returns belatedly. 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
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To

The Assistant Commissioner,
Vellore (South)
Vellore.

KRISHNAN RAMASAMY, J.

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W.P.No.29227 of 2025

06.08.2025