IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.08.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.29453 of 2025
and
W.M.P.Nos.33003 and 33004 of 2025

Lookman Electroplast Industries Limited,
Rep by its Director Mr. Shabbir Bharmal,
Old No.9 New No.15, Nandanam,
2nd Street, 3rd Main Road, CIT Nagar,
Chennai- 600035.

...Petitioner

Vs.

1. The Assistant Commissioner Of Chennai South,
Zone South II, Circle, Nandanam, MHU Complex,
No. 692, Anna Salai, Nandanam
Chennai 600035.

2. Superintendent Range IV,
Chennai South,
Zone South-II, Circle, Nandanam,
MHU Complex, No. 692, Anna Salai, Nandanam,
Chennai 600 035.

...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, relating to the Impugned Order dated 23.12.2024 bearing Reference Number: ZA331224149146T on the file of the 2nd Respondent and quash the same as being contrary to law and defective on the following among other grounds and consequentially direct the 2nd Respondent to forthwith restore the GSTIN/ UIN : 33AAACL1033H1Z5 of the Petitioner.

For Petitioner	:	Mr.G.Gautham Ram Vittal
For Respondents	:	Mr.Rajendran Raghavan Senior Panel Counsel

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ORDER

Mr.Rajendran Raghavan, learned Senior Panel Counsel 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 23.12.2024 passed by the 2nd respondent and to quash the same as being contrary to law and defective and consequently direct the 2nd Respondent to forthwith restore the GSTIN/ UIN : 33AAACL1033H1Z5 of the Petitioner.

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 till February 2024, however, due to less demand in the market conditions, the Petitioner Company did not do business and therefore had not filed its returns after February 2024. Consequently, the 1st respondent issued a show cause notice on 04.12.2024, proposing the cancellation of the GST registration for non-filing of returns after February 2024. Subsequently, the 2nd respondent passed an order of cancellation on 23.12.2024. Thereafter, the petitioner filed an application for revocation of cancellation before the 2nd respondent and the same rejected vide order dated 30.04.2025.

4. Further, he would submit that since the show cause notice was uploaded in the GST portal without serving physical copy, the petitioner was unaware of the same and hence could not file its reply, which resulted in passing of the impugned order. He therefore prays to set aside the impugned order and direct the 2nd respondent to restore and activate the GST registration of the petitioner.

5. On the other hand, the Senior Panel Counsel appearing for the respondents submitted that the petitioner did not file returns after February 2024, 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. That apart, the application for revocation of cancellation was also also rejected. The petitioner stated that due to less demand in the market conditions, the Petitioner Company did not carry on business and therefore had not filed its returns after February 2024 . 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 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.

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

07.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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