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.29428 of 2025
and
W.M.P.No.32974 of 2025

Tvl Seemen Export,
Rep by its Proprietor,
2 TNSS Colony,
Gandhi Nagar,
Tiruppur- 641 603

...Petitioner

Vs.

1. Assistant Commissioner
Gandhi Nagar,
Tiruppur 1

2.Joint Commissioner
Gandhi Nagar,
Tiruppur

3.Deputy Commissioner (ST) (GST) (Appeals),
Erode and Salem,
46 Pudur B Village,
Erode 638 002.

...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 order cancelling the Petitioner's GST Registration in Reference No. ZA330224094504Q dated 17.02.2024 passed by the 1 Respondent and quash the same and thereby direct the 1st Respondent to restore the Registration of the Petitioner under GST bearing GSTIN: 33ATOPS2744J1Z9.

For Petitioner : Mr.T.Ramesh
For Respondents : Ms.AmirtapoonkodiDinakaran
Government Advocate (Taxes)

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ORDER

Ms.AmirthapoonkodiDinakaran, 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 17.02.2024 passed by the 1st respondent and to quash the same and thereby direct the 1st Respondent to restore the registration of the Petitioner under GST bearing GSTIN: 33ATOPS2744J1Z9.

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, due to financial hadships faced by the petitioner on account of loss incurred in the business, the Petitioner could not file its returns for the continuous period of 6 months. Consequently, the 1st respondent issued a show cause notice on 31.01.2024, proposing the cancellation of the GST registration for non-filing of returns for a continuous period of six months, for which the petitioner submitted its reply on 09.02.2024. But, without considering the same, the 1st respondent passed an order of cancellation on 17.02.2024. Thereafter the petitioner filed an application for revocation of cancellation of registration on 26.09.2024 and the same was rejected by the 2nd respondent vide order dated 26.09.2024. Pending the application for revocation, the petitioner filed an appeal before the 3rd respondent and the same was also rejected vide order dated 27.11.2024. 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 continuous 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 application for revocation of cancellation as well as the appeal filed by the petitioner were also rejected. The petitioner stated that due to financial hadships faced by the petitioner on account of loss incurred in the business, they could not pay GST dues and 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.

07.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Tiruppur 1

2.Joint Commissioner
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Krishnan Ramasamy,J.,

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