IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30530 of 2025
and
WMP.NO.34218 of 2025

M/s. Rithvik Global
SolutionsREPRESENTED BY
PROPRIETOR MR S SLEVAM
57, Pillaiyar Kovil Street, Kamarajar
Nagar, Pallavaram, Chrompet, Chennai,
Tamil Nadu 600 043.

...Petitioner

..Vs..

The Superintendent,
Kundrathur Range, Pallavaram Division,
Chennai Outer Commissionerate, Chennai Zone,
Chennai.

...Respondent

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 on the files of the respondent herein in Reference No.

ZA330724082042U dated 16.07.2024 and quash the same and further direct the respondent to restore the PetitionerS GST Registration No. 33DJSPS5297F1ZH granted under the CGST Act, 2017.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondents : Mr.V.Rajnish Pathiyil
Senior Panel Counsel (Taxes)

ORDER

This Writ Petition has been filed challenging the impugned order dated 16.07.2024 passed by the respondent and to quash the same and further direct the respondent to restore the Petitioner's GST Registration No.33DJSPS5297F1ZH granted under the CGST Act, 2017.

2. Mr.Rajnish Pathiyil, learned Senior Panel Counsel takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

3**.** The learned counsel for the petitioner would submit that due to the ill-health of the petitioner and his parents, the petitioner could not fully concentrate on his business as a result of which the petitioner's business got affected and hence could not file the GST returns from October 2023. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 16.07.2024.

4.Further, he would submit that the petitioner is willing to file his GST returns and pay the entire tax liabilities along with applicable interest and penalty, if any. Hence, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

5.In reply, the learned Senior Panel Counsel appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 16.07.2024 and requests this Court to pass an appropriate order.

6.Heard the learned counsel for the petitioner and the learned Senior Panel Counsel appearing for the respondent and also perused the materials available on record.

7. In this case, the GST registration of the petitioner was cancelled by

the respondent vide the impugned order dated 16.07.2024. According to the petitioner, due to the ill-health of the petitioner and his parents, the petitioner could not fully concentrate on his business and hence could not file the GST returns continuously within the stipulated time. The reason provided for non-compliance with the relevant provisions of the Act within the prescribed time, in the considered opinion of this Court, appears to be genuine.

8.In view of the above, this Court is inclined to revoke the impugned order passed by the respondent canceling the GST registration of the petitioner. The cancellation of registration is hereby revoked, subject to the fulfillment of 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 therefrom.
>
> (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 scrutinising 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.

(viii) In view of the above order revoking the cancellation of petitioner's GST registration, the other consequential orders, if any are hereby set aside.

9. With the above directions, this writ petition is disposed of. No cost.

Consequently, the connected miscellaneous petition is also closed.

18.08.2025

arr
Index : yes/no
Neutral Citation : yes/no

To

The Superintendent,
Kundrathur Range, Pallavaram Division,
Chennai Outer Commissionerate, Chennai Zone,
Chennai.

Krishnan Ramasamy,J.,

arr

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