IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 30319 of 2025
AND
WMP NO. 34030 OF 2025

Shri.R.Kuthalingam,
No.67/a, Nethaji Street,
Belliappa Nagar, Siva Communication
Sh 61a, Ranipet.

Petitioner(s)

Vs

The Assistant Commissioner,
Ranipet.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records of the respondent herein in Reference No.ZA331223068914K and quash the proceeding dated 18.12.2023.

For Petitioner : Mr.P.Sudakar
for Mr.Raveendran.B

For Respondent: Ms.P.Selvi
Government Advocate

ORDER

This writ petition has been filed challenging impugned order dated 18.12.2023 passed by the respondent.

2.The learned counsel for the petitioner would submit that since the petitioner filed nil returns continuously for seven months, the respondent assuming that no business activity made in the petitioner's registered place of business, has cancelled the GST Registration of the petitioner vide order dated 18.12.2023.

3.Further, he would submit that since the petitioner did not get any civil engineering work on those period, the petitioner filed nil returns but, the petitioner was available in their registered place of business. Now the petitioner has got a civil engineering work and wants to perform the work. Hence, he requests this Court to revoke the order passed by the respondent for cancellation of GST Registration of the petitioner.

4. In reply, the learned Government Advocate for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide impugned order dated 18.12.2023 and requests this Court to pass an appropriate order.

5.Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In this case, the GST registration of the petitioner was cancelled by the respondent vide the impugned order dated 18.12.2023, for the reason that the petitioner filed nil return continuously for seven months. According to the

petitioner, since the petitioner did not get any civil engineering work for certain period, they filed nil returns and the petitioner never closed their business. Now, the petitioner has got civil engineering work and wants to perform the work. The reason provided by the petitioner for revocation of GST registration appears to be genuine.

7.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 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.

(vii) 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.

(viii) 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 cost. Consequently, the connected miscellaneous petition is also closed.

13-08-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

The Assistant Commissioner,
Ranipet.

KRISHNAN RAMASAMY J.

rst

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