IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30726 of 2025
and
W.M.P.No.34421 of 2025

M/s THEEPRAIMGRP AVIATION Private Ltd.,
Represented by its Authorised Signatory,
Mr Beauty Ch Marak,
Sy.No.383/383/2C, Cheron Street,
Tambaram, Chengalpet District,
Pin Code 600 045.

...Petitioner

Vs.

The Assistant Commissioner (ST)
Tambaram Assessment Circle
Integrated Building For Commercial Tax,
Nandanam 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 pertaining to the Impugned order dated 09.05.2024 passed by the Respondent for cancellation of the petitioners Registration in

Ref.No.ZA330524041554S and quash the same as illegal and against the principles of natural justice, consequently, direct the respondent to restore the petitioner's Registration vide GSTIN-33AAICT2510K2ZH, cancelled by the respondent.

For Petitioner	:	Mr.K.M.Malarmannan
For Respondent	:	Mr.T.N.C.Kaushik Additional Government Pleader (Taxes)

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ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) takes notice on behalf of the respondent. 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 09.05.2024 passed by the respondent and to quash the same and consequently, direct the respondent to restore the petitioner's Registration vide GSTIN-33AAICT2510K2ZH, cancelled by the respondent.

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 August 2023, however, due to financial and operational constraints, the Petitioner could not file its returns thereafter. Consequently, the respondent issued a show cause notice on 06.04.2024, proposing the cancellation of the GST registration for non-filing of returns for a continuous period of six months and the same was uploaded in the GST portal, without serving physical copy of the same of the petitioner. Therefore, the petitioner was unaware of the same and hence could not file its reply. Since the petitioner failed to file its reply, the respondent passed the impugned order, cancelling the GST registration of the petitioner. Further, he would submit that since the GST registration was cancelled the petitioner is unable to continue its business and now he is ready and willing to file all the pending returns alon giwth applicable interest and late fees. 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 Additional Government Pleader (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. The petitioner stated that due to financial and operational constraints faced by the petitioner in his business, they could not pay GST dues and file the returns for a continuous period of six months. 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.

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner (ST)
Tambaram Assessment Circle
Integrated Building For Commercial Tax,
Nandanam Chennai.

Krishnan Ramasamy,J.,

arr

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