IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30847 of 2025
& W.M.P.Nos.34564 & 34565 of 2025

RDR Networks,
Rep. by its Proprietor Ramesh,
36, Gandhi Nagar, Kilvelur,
Nagapattinam - 611 104. ... Petitioner

Vs.

The Commercial Tax Officer,
Nagapattinam. ... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records relating to the impugned order passed by the respondent vide GSTIN: 33BEZPR1191D1Z7/2022-23 dated in Form GST REG-19 bearing a Ref No: ZA330223085389F dated 17.02.2023 for the tax period April 2022 to January 2023 to quash the same, and further direct the respondent to restore the GST registration of the petitioner vide GSTIN No: 33BEZPR1191D1Z7 for the purpose of carrying on business.

For Petitioner : Mr.Vignesh Kumar.K

For Respondent : Ms.P.Selvi,
Government Advocate (T)

ORDER

This writ petition has been filed challenging impugned order dated 17.02.2023 passed by the respondent.

2. Ms.P.Selvi, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner have failed to furnish returns for a continuous period of six months. At this juncture, a show cause notice dated 15.01.2023 came to be issued by the respondent. However, the petitioner had neither filed their reply nor appeared for personal hearing before the respondent. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide impugned order dated 17.02.2023. Hence, this writ petition has been filed.

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 Government Advocate appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the respondent vide order dated 17.02.2023 and requests this Court to pass an appropriate order.

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

7. In this case, according to the petitioner, since they have not filed

a returns for a continuous period of six months, a show cause notice was issued by the respondent on 15.01.2023 and subsequently, the GST registration of the petitioner was cancelled by the respondent vide the order dated 17.02.2023. Since the petitioner did not know about the cancellation of its registration within the prescribed time limit, they could not file an application for revocation of cancellation. 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 order dated 17.02.2023 passed by the respondent canceling the GST registration of the petitioner. Accordingly, the cancellation order dated 17.02.2023 is set aside. 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 are not complied with by the petitioner, the benefit granted under this order will automatically ceased to operate.

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

22.08.2025

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

To

The Commercial Tax Officer,
Nagapattinam.

KRISHNAN RAMASAMY.J.,
vm

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