IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32018 of 2025 and
WMP.No.35879 of 2025

M/s.Varsaa Knitwears,
Rep by Malu,
GSTIN. NO:33EPTPM7935C1ZI,
1/933, JANASAKTHI NAGAR, VEERAPANDI,
K. Chettipalayam, Tiruppur,
Tamil Nadu-641 605.

...Petitioner

..Vs..

1. The Assistant Commissioner (ST),
Rural - II Assessment Circle,
Tiruppur- 641 603.

2.The Office of the Joint Commissioner (ST),
Tiruppur Intelligence Wing,
5/147 AEPC Building Kaikatti Pudur,
Tiruppur Main Road,
Avinashi-641 654.

3.The Deputy Commissioner (ST) (GST) (Appeal),
Integrated New Commercial Taxes Building,
III Floor, S.F.No.400/1, 7,8,46
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 Certiorari, directing the respondents quash the impugned order dated 05.02.2025 vide GST/AP/No.3320/2024 (GSTIN.33EPTPM7935C1ZI) passed by the Deputy Commissioner (ST), GST (Appeal), Erode and Salem, rejecting the Petitioner's appeal for restoration of GST Registration, Direct the restoration of the Petitioner's GST Registration bearing GSTIN 33EPTPM7935C1ZI, in order to allow the Petitioner to resume lawful business operations without further delay.

For Petitioner : Mr.Bharath Kumar P

For Respondents : Mrs.K.Vasanthamala
Government Advocate
(Taxes)

ORDER

This Writ Petition has been filed challenging the impugned order dated 05.02.2025 passed by the 3^{rd} respondent rejecting the Petitioner's appeal for restoration of GST Registration, direct the restoration of the Petitioner's GST Registration bearing GSTIN 33EPTPM7935C1ZI, in order to allow the Petitioner to resume lawful business operations without further delay.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the respondents. 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 ill health of the petitioner's father, she failed to update the change of business address, due to which the GST registration of the petitioner was cancelled on 09.09.2024. Subsequently, the petitioner filed rejection application before the 1st respondent and the same was rejected vide order dated 16.11.2024. Thereafter, the petitioner filed an appeal before the 3rd respondent and the same was rejected vide order dated 05.02.2025. Challenging the said order, the present 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. Further, he would submit that though a challenge has been made by the petitioner with regard to the order passed by the 3rd respondent dated 05.02.2025 in rejecting the appeal filed by the petitioner, he requested this Court to set aside the order of cancellation of GST registration passed by the 1st respondent and restore the GST registration of the petitioner.

5.In reply, the learned Government Advocate (Taxes) appearing for the respondent confirms that the GST registration of the petitioner was cancelled by the 1st respondent vide impugned dated 09.09.2024 and requests this Court to pass an appropriate order.

6.Heard the learned counsel for the petitioner and the learned Government Advocate (Taxes) 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 1st respondent vide the order dated 09.09.2024 and subsequently the revocation application filed by the petitioner was also cancelled vide order dated 16.11.2024. Thereafter, the petitioner filed an appeal before the 3rd respondent and the same was also cancelled vide impugned order dated 05.02.2025. According to the petitioner, due to the ill-health of the petitioner's father, she failed to update the change of business address, due to which the GST registration of the petitioner was cancelled on 09.09.2024.

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 of cancellation of GST registration passed by the 1st respondent dated 09.09.2024. The cancellation of registration is hereby revoked, subject to the fulfillment of 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 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, are hereby set aside**.**

9. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petition is also closed.

25.08.2025

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Index : yes/no
Neutral Citation : yes/no

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KRISHNAN RAMASAMY, J

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