IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31919 of 2025
& W.M.P.Nos.35739 & 35740 of 2025

Madhanagopal Deepa
Proprietrix of Himalaya Promotors,
A/159, Housing Board Residence,
Maharajapuram, Villupuram,
Tamil Nadu 605602

... Petitioner

Vs.

1. The Superintendent Of Gst
Villupuram Range,
Office Of The Superintendent,
Cbic, Tamilnadu-605 602

2. The Superintendent of GST Chennai
Commissionerate,
Chennai-Outer division,
Villupuram Range, Villupuram 605602

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the impugned proceedings of the 1st Respondent passed in Reference No.

ZA330425039738C dated 07.04.2025 in Form GST REG-19 and the order of rejection of application for revocation of cancellation of the second Respondent passed in Reference No. ZA3304252998336 dated 28.04.2025 and quash the same as the impugned proceedings of the respondent is in violation of principles of natural justice, cryptic, arbitrary and further direct the Respondent to restore and activate the registration of the petitioner granted under the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act, 2017

For Petitioner	:	Mr.Benuel Ritesh Rajkumar
For Respondent	:	Mr.Sai Srujan Tayi, SPC, & Ms.Pooja Jain JPC

ORDER

This writ petition has been filed challenging impugned order dated 07.04.2025 and the rejection order dated 28.04.2025 passed by the respondent.

2. Mr.Sai Srujan Tayi, learned Senior Panel counsel, 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 due to financial constrains and health problems, the petitioner had not filed the GST returns for a period of 6 months. Under these circumstances, the GST Registration of the petitioner was cancelled by the respondent vide order dated 07.04.2025. Aggrieved over the said order, an application was filed by the petitioner, however, the said application was rejected by the respondent vide order dated 28.04.2025.

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 07.04.2025 and

requests this Court to pass an appropriate order.

6. Heard the learned counsel for the petitioner and the learned Senior Panel counsel 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 07.04.2025. According to the petitioner, due to financial constrains and health problems, he had failed to file his returns continuously for a period of 6 months. 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 dated 07.04.2025 and to quash the rejection order dated 28.04.2025 passed by the respondent. 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.

9. 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
nsa

To

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2. The Superintendent of GST Chennai
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KRISHNAN RAMASAMY.J.,

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