IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 02.09.2025

Coram:
THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33093 of 2025
and W.M.P.Nos.37163 & 37166 of 2025

Pelican Ventures,
Represented by its Partner,
Mr.Praveen Rajkumar,
1st Floor, No.52, Sannadhi Street,
100 Feet Road, Tharamani,
Chennai – 600 113.

...Petitioner

Versus

The Assistant Commissioner (ST),
Chennai South – III, Circle – Velacherry,
Integrated Building for Commercial Taxes
and Registration Department, (South Tower),
Government Farm Village, Fanepet,
Nandanam, Chennai – 600 035.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records on the file of the respondent in impugned order for Cancellation of Registration in Reference No.ZA330224050397R in Form GST REG-19 dated 09.02.2024 and impugned Order of Rejection of Application for revocation of cancellation in Reference No.ZA330824000667M in Form GST REG-05 dated 01.08.2024 in Form GST REG-19 and quash the same as illegal and violative of principles of natural justice and direct the respondent to restore the petitioner's GST registration in GSTIN/UIN: 33ABBFP8048F1ZB.

For Petitioner	:	Mr.V.Mukilan for Mr.M.Senthilkumar
For Respondent	:	Mrs.P.Selvi, Government Advocate (Tax)

ORDER

By consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

2. The present writ petition has been filed by the petitioner challenging the Order for Cancellation of Registration in Form GST REG-19 dated 09.02.2024 and Order of Rejection of Application for revocation of cancellation in Form GST REG-05 dated 01.08.2024 passed by the respondent.

3. At the outset, the learned counsel for the petitioner as well as the learned Government Advocate (Tax) appearing for the respondent submitted in unison that the issue involved herein has already been covered by a series of judgments, commencing with the decision in ***Tvl.Suguna***

Cutpiece Centre Vs. The Appellate Deputy Commissioner (ST) (GST), Salem reported in ***2022 (61) GSTL 515 (Mad.),*** wherein, under identical circumstances, this Court has directed the revocation of registration subject to certain conditions.

4. This Court has been consistently following the directions issued in ***Tvl.Suguna Cutpiece Centre's case***. The relevant portion of the order passed therein is extracted hereunder:

> *"229. In the light of the above discussion, these Writ Petitions are allowed subject to the following conditions:*
> *i. The petitioners are directed to file their returns for the period prior to the cancellation of registration, if such returns have not been already filed, together with tax defaulted which has not been paid prior to cancellation along with interest for such belated payment of tax and fine and fee fixed for belated filing of returns for the defaulted period under the provisions of the Act, within a period of forty five (45) days from the date of receipt of a copy of this order, if it has not been already paid.*
> *ii. It is made clear that such payment of Tax, Interest, fine / fee and etc. shall not be allowed to be made or adjusted from and out of any Input Tax Credit which may be lying unutilized or unclaimed in the hands of these petitioners.*
> *iii. If any Input Tax Credit has remained utilized, it shall not be utilised until it is scrutinized and approved by an appropriate or a competent officer of the Department.*
> *iv. Only such approved Input Tax Credit shall be allowed for being*

utilized thereafter for discharging future tax liability under the Act and Rule.

v. The petitioners shall also pay GST and file the returns for the period subsequent to the cancellation of the registration by declaring the correct value of supplies and payment of GST shall also be in cash.

vi. If any Input Tax Credit was earned, it shall be allowed to be utilised only after scrutinising and approving by the respondents or any other competent authority.

vii.The respondents may also impose such restrictions / limitation on petitioners as may be warranted to ensure that there is no undue passing of Input Tax Credit pending such exercise and to ensure that there is no violation or an attempt to do bill trading by taking advantage of this order.

viii.On payment of tax, penalty and uploading of returns, the registration shall stand revived forthwith.

ix. 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 these petitioners to file their returns and to pay the tax/penalty/fine.

x. The above exercise shall be carried out by the respondents within a period of thirty (30) days from the date of receipt of a copy of this order.

xi. No cost.

xii. Consequently, connected Miscellaneous Petitions are closed."

5. In view thereof, the benefit extended by this Court to the petitioner in ***Tvl.Suguna Cutpiece Centre's case*** cited *supra*, may be extended to the petitioner herein.

6. Accordingly, this Writ Petition stands disposed of on the terms as indicated in the decision in ***Tvl.Suguna Cutpiece Centre's case*** referred to *supra*. No costs. Consequently, connected miscellaneous petitions are closed.

02.09.2025

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To

The Assistant Commissioner (ST),
Chennai South – III, Circle – Velacherry,
Integrated Building for Commercial Taxes
and Registration Department, (South Tower),
Government Farm Village, Fanepet,
Nandanam, Chennai – 600 035.

MOHAMMED SHAFFIQ, J.

mrr

W.P.No.33093 of 2025

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